A

# COLLECTION of ACTS

RELATIVE TO THE

# REVENUE

OF

# IRELAND,

Which have paſſed in the Seſſion of the Twenty-firſt and Twenty-ſecond Years of GEORGE III. 1781-2.



DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.

MVSEVM
BRITAN
NICVM

# A TABLE OF CONTENTS.

CHAP. I.

AN Act for granting unto his Majesty an Additional Duty on Beer, Ale, Wine, Hides, and other Goods and Merchandizes therein mentioned; and for prohibiting the Importation of all Gold and Silver Lace, and of all Cambricks and Lawns, except of the Manufacture of *Great Britain*; and of all Hops, except of the Growth of *Great Britain*, and the *British* Plantations; and of all Glass, except from *Great Britain*.

CHAP. II.

An Act for granting unto His Majeſty the ſeveral Aids, Duties, Rates, Impoſitions, and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Sums therein provided for, and towards the Diſcharge of the ſaid Principal Sums, in ſuch Manner as therein is directed; and for ſuch other Purpoſes as are therein mentioned.

CHAP. III.

An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties upon ſtamped Vellum, Parchment and Paper.

CHAP. IV.

An Act for Regulating and Extending the Tobacco Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

CHAP. V.

An Act for the Advancement of Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned.

CHAP.

CHAP. VI.

An Act for Regulating the Sugar Trade, and for granting to his Majesty, his Heirs and Successors, the Duties therein mentioned.

CHAP. VIII.

An Act to promote the Linen and Hempen Manufacture, by encreasing the Supply of *Irish* Flax-seed, and encouraging the Export of Linens and Sail-Cloth, and for other Purposes therein mentioned.

CHAP. IX.

An Act for regulating Drawbacks and Bounties, preventing Export of Manufacturing Utensils, except to *Great Britain*, for encouraging the Import of Organized Silk, and of other Goods from certain Places therein named.

CHAP. XV.

An Act for continuing and amending several Laws relating to his Majesty's Revenue, and for the more effectually preventing of Frauds therein; and for such other Purposes as are therein mentioned.

CHAP.

CHAP. XVII.

An Act for the Improvement of the City of *Dublin*, by making wide and convenient Paſſages through the ſame; and for regulating the Coal Trade thereof.

CHAP. XIX.

An Act for veſting in His Majeſty, His Heirs and Succeſſors, certain Premiſſes in the City of *Dublin* therein mentioned, for the Purpoſes of erecting a Cuſtom-Houſe thereon, with proper Accommodations ſuitable to the Trade of the ſaid City, and ſufficient for the Collection of His Majeſty's Revenue.

CHAP. XX.

An Act for the more ſpeedy and effectual Recovery of the King's Debts.

CHAP. XXXVI.

An Act for the better regulating the Corn Trade of this Kingdom.

## CHAP. XXXVII.

An Act to explain and amend the Acts for the Encouragement of the Fiſheries of this Kingdom, and for promoting the good Ends propoſed by ſaid Laws.

4 may 1782

# C O N T E N T S.


An Act to explain and amend the Acts for the Encouragement of the Fisheries of this Kingdom, and for promoting the good Ends proposed by said Laws.

AN

# ACT

FOR

Granting unto His Majeſty, an Additional Duty on Beer, Ale, Wine, Hides, and other Goods and Merchandizes therein mentioned; and for prohibiting the Importation of all Gold and Silver Lace, and of all Cambricks and Lawns, except of the Manufacture of *Great Britain*; and of all Hops, except of the Growth of *Great Britain*, and the *Britiſh* Plantations; and of all Glaſs, except from *Great Britain*.

DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.



# A TABLE OF CONTENTS.

SECTION. Page

I. PREAMBLE.—12000 effective men, officers included, neceſſary for defence of this kingdom,—3046 men, raiſed by 9 G. 3. c. 2. continued 2 years from 1 Jan. 1782, to 31 Dec. 1783,—ſo as forces on this eſtabliſhment, 15046 effective, officers included. 1, 2

II. To keep 12000 men at all times in this kingdom, unleſs invaſion or rebellion in *G. Britain*, and for other expences of government,—from 25 Dec. 1781, until 25 Dec. 1783, the following duties ſhall be raiſed, viz.—for every 32 gallons of *Beer* or *Ale*, every gallon to contain 272 cubical inches, and 1-4th, an additional duty of 2s. if above 6s. the barrel, and if 6s. or under, 4d.—*Tea.*—6d. per lb. on *green*, and 4d. for *black bohea*, or *other tea*, in lieu of all cuſtoms and exciſe,—if purchaſed at *Eaſt-India company's* ſales, or ſales of *prize teas*, or higher price than 4s. *Britiſh* per lb. a further duty of 1d. for every 6d. *Britiſh* paid over 4s. *Britiſh*,—the price, if purchaſed at *Company's* ſales to be inſerted in the cocket, &c.—if ſold as *Prize Teas*, their Price to be aſcertained by the Certificate, &c.—*Wines.*—The duties in ſchedule (No. 1.) in ready money net,—in lieu of all other duties;—if imported by retailer or conſumer, an additional 10l. per cent. upon the duties ſo as aforeſaid;—*Chintzes*, *Calicoes* and *Muſlins*, of *China*, *Perſia*

SECTION. Page

*Perſia* and *Eaſt Indies*, 6d. per yard, and further 6d. per yard on *Muſlins*,—*Silks* and *Stuffs*, of *China*, *Perſia*, or *Eaſt Indies*, 1s. 6d. per yard,—*Velvets*, or *Silk Manufactures*, except of *Great Britain*, *China*, *Perſia*, or *Eaſt Indies*, 4l. per lb. *Coffee*, *Chocolate*, & *Cocoa Nuts*, 3d. per lb. and further 2d. per lb. on *Coffee*,——*Molaſſes*, 20s. per 100 wt.—*Treacle*, 20s. per 100 wt.—*Romals* and *Cotton manufactures*, as well *muſlins* as others, 6d. per yard, (except of *Great Britain*,)—*Damaſk Towelling*, or *Napkins*, &c. except from *Great Britain*, 6d. per yard, at or under yard wide, and 1s. on ſuch as are from ſix to eight quarters wide, and 2s. on ſuch as are from eleven to twelve quarters wide,—*Hops*, from *Great Britain*, 1½d. per pound,—*Couch*, &c. with 4 wheels, in number not more than one, 30s. and 40s. every one exceeding,—*Chaiſes*, with two wheels, 10s. between 25 December 1781, and 25 December 1782,—and the like ſums for every ſuch carriage whether with 2 or 4 wheels between 25 December 1782, and 25 December 1783. 2, 3, 4, 5, 6, 7

III. *Stage* or *hackney coaches*, &c. or thoſe kept by the maker for *ſale*, or *cabrielet* or *garden chairs*, not charged by this act,—*Flour*, *Meal*, *Bread* and *Biſcuit*, except of *Great Britain*, 1s. per 100 weight.—*Wheat* 2s. per barrel, except of *Great Britain*, unleſs middle price exceed 23s. *Engliſh* per barrel, to be aſcertained by an act 19 & 20 G. 3.—*Vinegar*, 5l. 6s. per ton, *Cyder*, 10s. by the retailer, between 25 Dec. 1781, and 25 Dec. 1782; and the ſame between 25 Dec. 1782, and 25 Dec. 1783; and 1d. per gallon for what ſhall be ſold by retail between 25 Dec. 1781, and 25 Dec. 1783, *China*, *Earthen*, *Japanned*, or *Lacquered* ware, 5l. per cent. as valued or rated for cuſtom,—5l. per cent. on the following goods not of *Great Britain*, as the ſame ſtand rated for cuſtom, or if unrated, on the value thereof, on oath, viz. Apparel, Apples, Anchovies, Almonds, Anniſeeds, Artificial Flowers, Bacon, Beads, Bugles; Barley hulled or pearl; Chocolate, Cocoa Nuts, Coffee, Cork, Capers, Cloves, Currants, Cheſnuts, Cinnamon, China Ware, Drugs not for Dyers, Elephants Teeth, Earthen Ware, Furs, Flax Manufactures, Fans, Groceries (except Sugars) Gloves, Hams; Hats chip and ſtraw; Haberdaſhery, Hardware, Hemp Manufactures, Ivory wrought, Incle wrought, Iron Pots, Liquorice; Laces of Cotton, Thread, Worſted or Silk; Lime juice, Lemon juice, and Orange juice not being for dyers; Linens foreign, Milinary ware, Mace, Mermits, Nuts, Nutmegs, Needles, Olives, Onions, Oranges, Lemons, Prints and Pictures, Pins, Pepper, Piamento, Pruens, Raiſins, Rice, Sturgeon, Saffron, Succards, Succus Liquoritiæ, Sciſſars, Snuffs, Shot, Thimbles; Threads, Outnal and Sifters, and all other ſorts of Thread; Earthen ware of all ſorts, Toys, Tiles, Tapes; laquered, japanned, gilt, painted, bronzed, and enamelled Ware.—*Paper*, 1s. per ream except, brown, blue, and preſſing paper, except

# CONTENTS.

SECTION. Page

except of G. B.—*Herrings*, 1s. per barrel, except Britiſh,—*Hides, raw*, 6d. each, exported, except to G. B.—*Soapboilers waſte*, 20s. per ton, exported,—*Linen rags*, 3l. per ton, exported,—*Linſeed Oil*, 6d. per gallon, imported. 8, 9, 10

IV. *Salary, Employment, Fees, or Penſions*, 4s. out of every 20s. a year; unleſs reſiding in this kingdom for 6 months each year,—by whom deducted,—deputies of abſentees to give in an account on oath in one month after due,—and pay the ſum due within one calendar month after ſuch account given in;—on neglect, incapable of holding ſuch deputation, and forfeit 100l. 11, 12, 13

V. The ſecretaries of commiſſioners of revenue, and agents of perſons intitled to ſalaries, &c. ſhall, before laſt day of February yearly, deliver an account on oath of perſons intitled to ſuch ſalaries, &c. who have been abſent for 6 months the year preceding,—on neglect, diſabled from holding ſaid office. 13, 14

VI. This act not to charge ſaid duty upon the ſalaries, &c. of deſcendants of G. 2. the chief governor or ſecretary, duke of Brunſwick, prince Ferdinand, duke and dutcheſs of Athol, repreſentatives of lord Hawke or George Charles, Eſq;—or officers of the army, or their widows. 14

VII. From 25 Dec. 1781, to 25 Dec. 1783, there ſhall be paid upon exportation to Britiſh colonies, of the articles mentioned in ſchedule (No. 2.) the duties as therein,—*Iron*, Bar Iron, or Iron Ware, not of produce or manufacture of this Kingdom, exported to ſaid places, 2l. 10s. per ton of *bar iron*, and 3l. 3s. 11d. for manufactured iron. 15, 16

VIII. By *tanned hides*, is meant ſuch as are tanned in *ooze* made of *bark* or *ſumack*,—and by *dreſſed in Oil*, ſuch as are made into Leather in Oil,—and *tawed Hides*, ſuch as are dreſſed in Allum, or Salt, or Meal, &c. 16, 17

IX. So much of Produce of Duties by this Act, as the Hereditary Duties would have amounted to, ſhall be placed to Account of Hereditary Revenue,—a ſeparate Account to be kept of ſuch Amount. 17

X. *Cyder*; none to be retailed without Licence after 25 *Dec.* 1781. ib.

XI. *Commiſſioners* of *Exciſe*, or any 3, and Collectors, to grant Licences for ſelling Cyder,—1s. 1d. each Licence,—ſelling without Licence, forfeit 5l. 18

XII. Officers

SECTION. Page

XII. Officers of Exciſe to take Account of Quantity of Cyder in Cuſtody of Retailer, and charge 1d. *per* Gallon. 18

XIII. Retailer of Cyder to ſhew Stock on demand,—refuſing, forfeits 10l.—and 10l. if more found than ſhewn or declared. 19

XIV. *Coaches*, &c.—Perſons who keep any Coach, &c. (except as before excepted) ſhall, in 3 Months after 25 Dec. 1781, certify to Collector and Examinator of Hearth-money, an Account of every Coach, &c. which he or ſhe ſhall have, and Place of Reſidence,—to be kept by Collector and regiſtered, and a Copy ſigned by Collector or Clerk, delivered to Perſon delivering ſuch Certificate,—the one regiſtered, to be numbered,—Collectors to give a liſt of all Coaches, &c. returned to them with names of perſons, &c. to perſons appointed by Commiſſioners to collect ſaid duties,—who ſhall have full power to collect the ſame,——and deliver acquittances, and keep duplicates, as for Fire-hearths,——the duties to be paid in diſtricts wherein Carriages regiſtered. 20, 21, 22

XV. *Coach Makers*, in 10 days after ſelling any Coach, &c. ſhall certify to collector of Exciſe the kind of carriage ſold, and perſons name to whom ſold, &c.—penalty 20l. and like penalty on perſons who keep any Coach, &c. not certified as aforeſaid,—recovered as by 14 & 15 *C.* 2. 22, 23

XVI. Perſons having Coach, &c. belonging to another, ſhall be charged with ſaid duty, 23

XVII. Perſons impowered to collect ſaid duties, ſhall pay the ſame to the collectors of diſtricts,——who are to pay the ſame into treaſury. 23, 24

XVIII. Additional 10s. not charged on chaiſes with 2 wheels, when owner ſhall keep and certify to collectors &c. any Coach &c. with 4 wheels. 24

XIX. Duties hereby granted, ſhall be paid over and above duties by 14 & 15 *C.* 2.—except where herein otherwiſe provided. 24, 25

XX. The 6d. per £. &c. payable to Vice-Treaſurer, &c. ſhall be applied in addition to duties hereby granted to his Majeſty. 25

XXI. If any goods before mentioned (except Herrings imported) ſhall, after payment of duties upon importation thereof, be again exported, (except Wines) within 3 years after import,—the ſaid Duties ſhall be repaid to exporter in 1 month after demand,—or the ſecurity vacated, —except where otherwiſe provided this ſeſſion. 25, 26

XXI. *Wines*,

SECTION. Page

XXII. *Wines*, exported, except to *Britiſh* Plantations in *America*, *Weſt Indies*, or *Africa*, in 3 years after import, and having paid duties as by Schedule (No. 1.) the drawbacks in ſchedule (No. 3.) allowed to exporter. 26, 27

XXIII. *Coffee*, *Chocolate* and *Cocoa Nuts*,—*Additional Duties* hereby thereon, except 2d. per lb. on coffee,—paid to truſtees of Linen Manufacture,—as alſo additional duty on untanned *Hides*, and *Linſeed Oil*,——*Teas*, 7,300 l. per annum of the duties thereon, to be placed to hereditary revenue, and ſurplus for ſupport of government. 27

XXIV. All Duties hereby granted, ſhall be collected and paid, in like Manner as by 14 & 15 *C.* 2. or any other Law in Force relating to Revenue of Exciſe in this Kingdom,—with like Remedy of Appeal for Party grieved. 28

XXV. From 25 *Dec.* 1781, a ſeparate Account to be kept of the aforeſaid Duties,——and the Commiſſioners ſhall return weekly Abſtracts from Collectors to Accountant-General, who ſhall likewiſe return a ſeparate Account to Vice-Treaſurer, or Deputy,—Collector to get a Receipt at Treaſury. 28, 29

XXVI. Sums to be paid out of the aforeſaid Duties,——4000l. to the Speaker of the Houſe of Commons,—2000l. *per Ann.* for 2 Years to Truſtees of Linen Manufacture,—2000l. *per Ann.* to ditto. for *Leinſter*, *Munſter*, and *Connaught*,—10,000l. *per Ann.* to ditto, to be applied as directed by Parliament, or to promote ſaid Manufacture; ſaid laſt mentioned Sum being in Place of a like Sum on Teas,——Said Sums given to Truſtees, exempted from Fees,—500l. to Accountant-General,——300l. to *Henry Gore*, Eſq;——800l. to *Thomas Ellis*, Clerk of Houſe of Commons,——400l. to *Benjamin Higgins*,—1000l. to *Dixie Coddington*, Eſq;—300l. to *James Corry*,—200l. to *Jonathan Rogers*,—600l. to *George Melvin*, and *George Frederick Winſtanley*,—112l. to *Abraham Bradley*, and *Abraham Bradley King*,—18l. to ditto,—50l. to *Laurence Senſi*,—200l. to *James M'Cowan*, and *Henry Holmes*,——300l. for Back-door Keepers and Meſſengers,—200l. to *John Wetherall*, Senior, and *John Wetherall*, Junior,—300l. to *Paul Lebas*,——200l. to *John Swan*,—100l. to *Henry Smith*,——1200l. to Sir *Roger Palmer*, Bart.—200l. to *Thomas Ellis*,——200l. to *Thomas Leſtrange*,—10,000l. to the Incorporated Society,—5000l. to Governors of the Foundling Hoſpital and Work-Houſe,—10,000l. to the *Dublin Society*,—5000l. to Lord Chancellor and Judges, for Building Offices for Records,—2000l. to *Hibernian* Marine Society,—2000l. to Governors of *Hibernian* School,—2000l. for Improvement of *Cork* Harbour,—432l. 5s. 10d. to *Abraham Bradley*, and *Abraham Bradley King*,—3000l. to the Governors of St. *Patrick's Hoſpital*,—100l. to Mrs. *Elizabeth Molloy*,—3000l. to the Corporation for the Relief of the Poor in *Dublin*,——500l. to erect a Quay in *Dungarvan*,—2000l. for the Ballaſt-Office-Wall,

SECTION. Page

Wall,—1000l. for improving the river *Boyne*,—6000l. to the board of Firſt Fruits,——400l. for building the Church of *Killurine* in the county of *Wexford*;—1000l. for building the New Gaol in *Dublin*;—50l. to *Benjamin Higgins* for his expence in anſwering a bill filed againſt him by *A. Grier*;—1100l. to *Doctor Achmet*;—500l. to *Thomas Reilly*,—2000l. for rebuilding the College of *Kilkenny*,—2000l. to —Truſtees of the Circular Road;—400l. to *Roquier Cannon*, Eſq;—475l. 6s. 3d. to *Mary Hay*;—5000l. to encourage the Cotton, Kenting, & Thread Manufactures;——and 500l. to *Anne Wetherall*. 29, 30, 31, 32, 33, 34. 35, 36

XXVII. The Sums granted by this or any other Act now in Force, and appropriated to encourage raiſing Flax and Hemp, and Manufactures thereof in *Leinſter*, *Munſter* and *Connaught*, applied to ſuch purpoſes only, and an Account of the application, to be laid before Parliament. 36

XXVIII. *Herrings*.—the 1s. per Barrel, on Herrings imported, to be paid to *Dublin Society* for encouragement of N. W. Fiſheries. 37

XXIX. No *Gold* or *Silver Lace*, *Cambricks* or *Lawns*, except the Manufacture of *Great Britain*, nor *Hops*, except growth of *Great Britain*, or *Britiſh* Colonies in *America* or *Weſt Indies*, nor *Glaſs* except from *Great Britain*, ſhall, from 25 *Dec.* 1781, be imported into this Kingdom, in any Ship or Veſſel, under penalty of the forfeiture thereof, and treble Value, and of the Ship, &c.—one Moiety to his Majeſty, and the other to the Perſon who ſhall ſeize the ſame. ib.

XXX. The Schedules hereunto annexed, deemed part of this Act. 38

AN

Anno Regni viceſimo primo & ſecundo

# GEORGII III. Regis.

AN

# ACT

FOR

Granting unto His Majeſty, an Additional Duty on Beer, Ale, Wine, Hides, and other Goods and Merchandizes therein mentioned; and for prohibiting the Importation of all Gold and Silver Lace, and of all Cambricks and Lawns, except of the Manufacture of *Great Britain*; and of all Hops, except of the Growth of *Great Britain*, and the *Britiſh* Plantations; and of all Glaſs, except from *Great Britain*.

## CHAP. I.

CHAP. I. Preamble.

WE Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Ireland* in Parliament aſſembled, having a juſt Senſe of Your Royal Care for the Proſperity of all Your Subjects, and well knowing that the Security of this Realm, and the Continuance of the many Bleſſings we enjoy under

CHAP. I.

Your Majesty's mild and auspicious Reign, depend on the Support of Your Majesty's Government; And whereas Twelve thousand effective Men, Commission and Non-commission Officers included, are necessary to be maintained within this Kingdom for its Defence: Be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal and Commons in this present Parliament assembled, and by the Authority of the same, That Three Thousand and Forty-six Men, Commission and Non-commission Officers included, which have been raised in Pursuance of an Act of Parliament passed in this Kingdom in the Session of One thousand seven hundred and sixty-nine, be continued for Two Years, from the First Day of *January*, One thousand seven hundred and eighty-two, to the Thirty-first Day of *December*, One thousand seven hundred and eighty-three inclusive, so as that the Forces on the Establishment of this Kingdom may amount to Fifteen Thousand and Forty-six effective Men, Commission and Non-commission Officers included.

12000 effective men, officers included, necessary for defence of this kingdom,

3046 men, raised by 9 G. 3. c. 2. continued 2 years from 1 Jan. 1782, to 31 Dec. 1783,

so as forces on this establishment, 15046 effective, officers included.

II. And in order to enable Your Majesty to carry into Execution Your Majesty's Intentions, and determined Resolution, signified to us by His Excellency the Lord Viscount *Townshend*, late Lord Lieutenant of this Kingdom, by Your Majesty's Command, to keep within this Kingdom for the necessary Defence of the same, Twelve Thousand effective Men, Commission and Non-commission Officers included, at all Times, unless in Cases of Invasion or Rebellion in *Great Britain*, and to defray the other

To keep 12000 men at all times in this kingdom, unless invasion or rebellion in *G. Britain*, and for other expences of government,

CHAP. I.

other neceſſary Expences of Your Majeſty's Government: be it enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, until the Twenty-fifth Day of *December*, which ſhall be in the Year One thouſand ſeven hundred and eighty-three incluſively, and no longer, there ſhall be throughout Your Majeſty's Kingdom of *Ireland*, granted, raiſed, collected levied and paid to Your Majeſty, Your Heirs and Succeſſors, the ſeveral Rates, additional and other Duties and Impoſitions, herein after mentioned (that is to ſay) For and upon every Thirty-two Gallons of Beer or Ale, brewed within this Kingdom by any common brewer, or in his Veſſels, or by any other perſon or perſons, who doth, or do, or ſhall ſell or tap out Beer or Ale publickly or privately, every ſuch gallon to contain two hundred and ſeventy two cubical Inches, and one fourth Part of a cubical Inch, an additional Duty of two Shillings, if above the Price of Six Shillings the Barrel; and of Four Pence if of the Price of Six Shillings the Barrel, or under the ſame, to be paid by the common Brewer, or by ſuch other Perſon or Perſons reſpectively, who ſhall brew, ſell or tap out the ſame, and ſo proportionably for any greater or leſs Quantities; for and upon all Teas which ſhall be imported into this Kingdom, during the Time aforeſaid, a Duty of Six Pence for every Pound of Green, and of Four Pence for every Pound of Black Bohea or other Tea, in lieu and full Satisfaction of all Cuſtoms and Exciſe thereon, and if the ſame ſhall have been purchaſed at the *Eaſt India* Company's Sale

from 25 Dec. 1781, until 25 Dec. 1783, the following duties ſhall be raiſed, viz.

for every 32 gallons of *Beer* or *Ale*, every gallon to contain 272 cubical inches, and 1-4th, an additional duty of 2s. if above 6s. the barrel, and if 6s. or under, 4d.

*Tea.*

6d. per lb. on *green*, and 4d. for *black bohea*, or *other tea*, in lieu of all cuſtoms and exciſe,

if purchaſed at *Eaſt-India company's* ſales, or ſales of *prize teas*, for

CHAP. I.

higher price than 4s. *Britiſh* per lb. a further duty of 1d. for every 6d. *Britiſh* paid over 4s. *Britiſh*,

Sale or Sales of Prize Teas, condemned for an higher Price than Four Shillings *Britiſh per* Pound, then a further additional Duty after the Rate of One Penny *per* Pound Weight, for every Six Pence *Britiſh* that ſhall be paid for the ſame, over and above the Sum of Four Shillings *Britiſh*, at any of the Sales above mentioned, the Price of the ſaid Teas, if purchaſed at the *Eaſt India* Company's Sales, to be inſerted in the Cockets, and to be further aſcertained by a reference to the Sale Books of the *Eaſt India* Company, Copies whereof, or of ſuch Parts thereof, as ſhall relate to the Teas ſo imported, atteſted by the principal Accountant or Deputy Accountant, for the Time being, of the *Eaſt India* Company, the Commiſſioners of the Revenue are required to procure from Time to Time for the Purpoſes above mentioned, and which Copies ſhall be admitted as Evidence in all Proſecutions, commenced or ariſing upon this Act; and if the ſaid Teas be ſold upon Condemnation, as Prize Teas, their Price to be aſcertained by the Certificate, Cockets, or other Documents expreſſing the Price or Value at which ſuch Teas were ſold, by the Captor or Agent, on Condemnation; For and upon all Wines which ſhall be imported into this Kingdom during the Time aforeſaid, the ſeveral Duties mentioned in the Schedule [No. 1.] hereunto annexed, as the ſame ſhall be imported, filled or unfilled by Natives or Strangers reſpectively for every Ton thereof, and ſo in Proportion for any greater or leſs Quantity, the ſaid Duties to be paid down in ready Money nett, without any Diſcount or Allowance, and to be in Lieu and full Satisfaction of all Cuſtom,

the price, if purchaſed at *Company's* ſales to be inſerted in the cocket, &c.

if ſold as *Prize Teas*, their Price to be aſcertained by the Certificate, &c.

*Wines.*
The duties in ſchedule (No. 1.) in ready money net,

in lieu of all other duties;

CHAP. I.

Cuſtom, Exciſe, and other Duties payable to Your Majeſty for the ſame, by any Act or Acts of Parliament heretofore made in this Kingdom; and for and upon all Wines which ſhall be imported into this Kingdom during the Time aforeſaid, by any Perſon, being a Retailer or Conſumer, an additional Duty after the Rate of Ten Pounds *per Centum*, upon the Duties ſo as aforeſaid, payable on the Import of ſuch Wines reſpectively, over and above the full Amount of the ſaid Duties, the ſaid additional Duty to be paid down in ready Money net, without Diſcount or Allowance; an additional Duty of Six Pence *per* Yard, for and upon all Chintzes, Callicoes, and Muſlins of the Manufacture of *China*, *Perſia*, and the *Eaſt Indies*, that ſhall be imported into this Kingdom during the Time aforeſaid, and a further additional Duty of Six Pence for every Yard of Muſlin that ſhall be imported into this Kingdom during the time aforeſaid; an additional Duty of One Shilling and Six Pence for every Yard of all Sorts of Silks and Stuffs made or manufactured in *China*, *Perſia*, or the *Eaſt Indies*, that ſhall be imported into this Kingdom during the Time aforeſaid; an additional Duty of Four Pounds Sterling *per* Pound Weight for and upon all Velvets or Manufactures made of, or mixed with Silk, except thoſe of *Great Britain*, *China*, *Perſia*, and the *Eaſt Indies*, that ſhall be imported into this Kingdom during the Time aforeſaid; an additional Duty of Three Pence for and upon every Pound Weight of Coffee, Chocolate, and Cocoa Nuts that ſhall be imported into this Kingdom during the Time aforeſaid; a further additional Duty of Two Pence *per* Pound

if imported by retailer or conſumer, an additional 10l. per cent. upon the duties ſo as aforeſaid;

*Chintzes*, *Calicoes* and *Muſlins*, of *China*, *Perſia* and *Eaſt Indies*, 6d. per yard, and further 6d. per yard on *Muſlins*,

*Silks* and *Stuffs*, of *China*, *Perſia*, or *Eaſt Indies*, 1s. 6d. per yard,

*Velvets*, or *Silk Manufactures*, except of *Great Britain*, *China*, *Perſia*, or *Eaſt Indies*, 4l. per lb.

*Coffee*, *Chocolate*, & *Cocoa Nuts*, 3d. per lb. and further 2d. per lb. on *Coffee*,

CHAP. I.

*Molasses*, 20s. per 100 wt. *Treacle*, 20s. per 100 wt.

*Romals* and *cotton manufactures*, as well *muslins* as others, 6d. per yard, (except of *Great Britain*,)

*Damask Towelling*, or *Napkins*, &c. except from *Great Britain*, 6d. per yard, at or under yard wide, and 1s. on such as are from six to eight quarters wide, and 2s. on such as are from eleven to twelve quarters wide,

*Hops*, from *Great Britain*, 1½d. per pound,

*Coach*, &c. with 4 wheels, in number not more than one, 30s. and 40s. every one exceeding,

Pound for and upon all Coffee that shall be imported into this Kingdom during the Time aforesaid; an additional Duty of Twenty Shillings Sterling on every Hundred Weight of Molasses; an additional Duty of Twenty Shillings on every Hundred Weight of Treacle; an additional Duty of Six Pence *per* Yard for and upon all Foreign Stuffs called Romals, and all Manufactures made of Cotton, or of Cotton and Linen mixed, as well Muslins as others, whether plain, painted, or stained, which shall be imported into this Kingdom during the Time aforesaid, from any Part beyond the Seas, (except of the Manufacture of *Great Britain*;) an additional Duty of Six Pence *per* Yard on all Damask Towelling or Napkins made of Flax or Hemp imported into this Kingdom from Foreign Parts, or from any other Place than *Great Britain* during the Time aforesaid, at or under a Yard wide, and of One Shilling *per* Yard on all such Goods from Six Quarters to Eight Quarters wide, and of Two Shillings *per* Yard on all such Goods from Eleven Quarters to Twelve Quarters wide; an additional Duty of One Penny Halfpenny *per* Pound Weight for and upon all Hops that shall be imported into this Kingdom from *Great Britain* during the Time aforesaid; an additional Duty of Thirty Shillings for and upon every Coach, Chariot, Berlin, Calash, or Chaise with Four Wheels, which any Person shall keep in his or her Possession, being in Number not more than one, and of Forty Shillings for every Coach, Chariot, Berlin, Calash, or Chaise with Four Wheels, which any Person shall keep exceeding that Number; and also an additional Duty of Ten

CHAP. I.

Ten Shillings on all Chaiſes with two Wheels only, which any Perſon or Perſons ſhall keep in his, her, or their Poſſeſſion, at any Time between the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, and the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-two inclusive, and the like Sums reſpectively for every ſuch Carriage whether with Four or Two Wheels, which any Perſon or Perſons ſhall keep in his, her, or their Poſſeſſion at any Time between the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-two, and the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three.

*Chaiſes*, with two wheels, 10s. between 25 December 1781, and 25 December 1782, and the like ſums for every ſuch carriage whether with 2 or 4 wheels between 25 December 1782, and 25 December 1783.

III. Provided always, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge any Stage Coach, or Hackney Coach, or Hackney Chaiſe, or any Coach, Chaiſe, or other Carriage kept by the Maker for Sale, or any Cabriolet or Garden Chair: An additional Duty of One Shilling *per* Hundred Weight, for and upon all Flour, Meal, Bread, and Biſcuit, except of the Produce and Manufacture of *Great Britain*, which ſhall be imported into this Kingdom between the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, and the Twenty-fifth Day of December, One thouſand ſeven hundred and eighty-three inclusive; an additional Duty of Two Shillings *per* Barrel, upon all Wheat, except of the Produce of *Great Britain*, which ſhall be imported into this Kingdom during the Time aforeſaid, unleſs the Middle Price of Wheat at the Port where

*Stage* or *hackney coaches*, &c. or thoſe kept by the maker for *ſale*, or *cabriolet* or *garden chairs*, not charged by this act,

*Flour*, *Meal*, *Bread*, and *Biſcuit*, except of *Great Britain*, 1s. per 100 weight.

*Wheat*, 2s. per barrel, except of *Great Britain*, unleſs middle price exceed 23s. *Engliſh* per barrel, to be aſcertained by an act 19 & 20 G. 3.

CHAP. I.

where the ſame ſhall be imported, ſhall exceed the Price of Twenty-three Shillings *Engliſh per* Barrel at the Time of ſuch Importation, the ſaid Price to be aſcertained, as directed by an Act of Parliament made and paſſed in the Nineteenth and Twentieth Years of the Reign of His preſent Majeſty King *George* the Third, intituled, *An Act for the better regulating the Corn Trade of this Kingdom*; an additional Duty of Five Pounds Six Shillings *per* Ton for and upon all Sorts of Vinegar that ſhall be imported into this Kingdom, during the Time aforeſaid; a Duty of Ten Shillings to be paid by all and every Perſon or Perſons that doth, do, or ſhall ſell or tap out by Retail, any Cyder at any Time between the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, and the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-two incluſive; and of Ten Shillings, by all and every Perſon or Perſons, that doth, do, or ſhall ſell or tap out by Retail, any Cyder, at any Time between the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-two, and the Twenty-fifth day of *December*, One thouſand ſeven hundred and eighty-three incluſive; a Duty of One Penny *per* Gallon, for and upon all Cyder that ſhall be ſold or tapped out by Retail, to be paid by the Perſon who ſhall ſell or tap out the ſame by Retail, between the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, and the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three incluſive; an additional Duty of Five Pounds *per Centum* for and upon all

*Vinegar*, 5l. 6s. per ton,

*Cyder*, 10s. by the retailer, between 25 Dec. 1781, and 25 Dec. 1782,—and the ſame between 25 Dec. 1782, and 25 Dec. 1783;

and 1d. per gallon for what ſhall be ſold by retail between 25 Dec. 1781, and 25 Dec. 1783,

*China*, *Earthen*, *Japanned*, or *Lacquered* ware, 5l. per cent. as valued or rated for cuſtom,

CHAP. I.

all China, Earthen, Japanned, or Lacquered Ware, as valued or rated for Cuſtom by the Book of Rates, that ſhall be imported into this Kingdom during the Time aforeſaid; a further additional Duty of Five Pounds *per Centum* for and upon the ſeveral Goods and Merchandizes, not being of the Growth and Produce or Manufacture of *Great Britain*, herein after named, as the ſame now ſtand rated for Cuſtom in the Book of Rates, or if unrated, ſhall be valued upon the Oath of the Importer, which ſhall be imported into this Kingdom during the Time aforeſaid, over and above all other Duties payable for the ſame, *viz.* Apparel, Apples, Bacon and Hams, Beads of Glaſs, Chocolate, Cocoa Nuts, Coffee, Cork, Capers, Cloves, Currants, Cheſnuts, Wall Nuts, Small Nuts, Bugles, Hulled Barley, Artificial Flowers, Millinery Ware, Pearl Barley, Fans, Hats Chip and Straw, Anchovies, Sturgeon, Pins, Wrought Ivory, Olives, Onions, Prints and Pictures, Mace, Nutmegs, Wrought Incle, Drugs not being for Dyers Uſe, Elephants Teeth, Furs; all Lacquered, Japanned, Gilt, Painted, Bronzed and Enamelled Ware; Gloves of all Sorts, Almonds, Anniſeeds, Cinnamon, Liquorice, Pepper, Piamento, Pruins, Raiſins, Rice, Saffron, Succards, Succus Liquoritiæ, Needles, Thimbles, Outnal Threads, Siſters Threads, China and Earthen Ware; Whited Brown Thread, and all other

5l. per cent. on the following goods not of *Great Britain*, as the ſame ſtand rated for cuſtom, or if unrated, on the value thereof, on oath, viz.

Apparel, Apples, Anchovies, Almonds, Anniſeeds, Artificial Flowers, Bacon, Beads, Bugles; Barley hulled or pearl; Chocolate, Cocoa Nuts, Coffee, Cork, Capers, Cloves, Currants, Cheſnuts, Cinnamon, China Ware, Drugs not for Dyers, Elephants Teeth, Earthen Ware, Furs, Flax Manufactures, Fans, Groceries (except Sugars) Gloves, Hams; Hats chip and ſtraw; Haberdaſhery, Hardware, Hemp Manufactures, Ivory wrought, Incle wrought, Iron Pots, Liquorice; Laces of Cotton, Thread, Worſted or Silk; Lime juice, Lemon juice, and Orange juice not being for dyers; Linens foreign, Milinary ware, Mace, Mermits, Nuts, Nutmegs, Needles, Olives, Onions, Oranges, Lemons, Prints and Pictures, Pins, Pepper, Piamento, Pruens, Raiſins, Rice, Sturgeon, Saffron, Succards, Succus Liquoritiæ, Sciſſars, Snuffs, Shot, Thimbles; Threads, Outnal and Siſters, and all other ſorts of Thread; Earthen ware of all ſorts, Toys, Tiles, Tapes; laquered, japanned, gilt, painted, bronzed, and enamelled Ware.

CHAP. II.

other Threads; Haberdaſhery, Hardware, Toys, Mermits, Iron Pots, Sciſſars, Snuffs, Tiles, Shot; Laces of Cotton, Thread, Worſted or Silk; Groceries of all Kinds (except Sugars,) Oranges and Lemons; Lime Juice, Lemon Juice, and Orange Juice, not being for Dyers Uſe; Tape, Foreign Linens, and all Manufactures of Flax and Hemp: an additional Duty of One Shilling *per* Rheam upon every Rheam of Paper, except Brown, Blue and Preſſing Paper, which ſhall be imported into this Kingdom during the Time aforeſaid, except of the Manufacture of *Great Britain*; a Duty of One Shilling *per* Barrel upon all Herrings that ſhall be imported into this Kingdom (except *Britiſh* Herrings,) during the Time aforeſaid; an additional Duty of Six Pence for every raw and untanned Hide which ſhall be exported out of this Kingdom during the Time aforeſaid (except to *Great Britain*); an additional Duty of Twenty Shillings *per* Ton for and upon every Ton of Soapboilers Waſte, and ſo in Proportion for a greater or leſs Quantity, that ſhall be exported out of this Kingdom to any Parts beyond the Seas, during the Time aforeſaid; an additional Duty of Three Pounds *per* Ton for and upon every Ton of Linen Rags, and ſo in Proportion for a greater or leſs Quantity, that ſhall be exported out of this Kingdom to Parts beyond the Seas, during the Time aforeſaid; an additional Duty of Six Pence *per* Gallon for and upon each and every Gallon of Linſeed Oil, and ſo in Proportion for a greater or leſs Quantity which ſhall be imported into this Kingdom during the Time aforeſaid.

*Paper*, 1s. per rheam except, brown, blue, and preſſing paper, except of G. B.

*Herrings*, 1s. per barrel, except Britiſh,

*Hides, raw*, 6d. each, exported, except to G. B.

*Soapboilers waſte*, 20s. per ton, exported,

*Linen rags*, 3l. per ton, exported,

*Linſeed Oil*, 6d. per gallon, imported.

IV. And

CHAP. I.

IV. And be it further enacted by the Authority aforeſaid, That all and every Perſon or Perſons who ſhall have upon the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-one, or who ſhall have at any Time between the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-one, and the Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-three inclusive, any Salary, Profits of Employments, Fees, or Penſions in this Kingdom, ſhall during the Time aforeſaid, pay unto Your Majeſty the full Sum of Four Shillings Sterling, out of every Twenty Shillings a Year which he, ſhe, or they do or ſhall receive, or be intitled unto by Reaſon of ſuch Salaries, Profits of Employment, Fees and Penſions, over and above the Charges and Expences of executing ſaid Employments, unleſs ſuch Perſon do and ſhall live and actually reſide within this Kingdom for and during the Space of Six Calendar Months at leaſt in every ſuch Year, which ſaid Tax or Duty of Four Shillings Sterling payable on every Twenty Shillings a Year as aforeſaid, ſhall be ſtopped and deducted yearly out of ſuch reſpective Salaries, Fees, and Penſions during the Time and Term aforeſaid, by the Vice-Treaſurer or Vice-Treaſurers, Paymaſter or Paymaſters, and Receiver-General of His Majeſty's Revenue, or by ſuch Perſon or Perſons who is or are to pay the ſame, and which ſaid Tax of Four Shillings in the Pound to be ſtopped and deducted as aforeſaid by the Perſon or Perſons who is or are to pay the ſaid Salaries, ſhall be by him or them paid to the Vice-

*Salary, Employment, Fees, or Penſions,*

4s. out of every 20s. a year,

unleſs reſiding in this kingdom for 6 months each year,

by whom deducted,

CHAP. I.

Treasurer or Vice-Treasurers, his or their Deputy or Deputies, to be accounted for to Your Majesty; and also that the said Tax of Four Shillings in the Pound to be stopped and deducted out of the said Salaries, Profits of Employments, Fees and Pensions of any Person or Persons so absent as aforesaid, shall be stopped by the respective Deputy or Deputies of such Person and Persons so absent as aforesaid, and paid by them to the said Vice-Treasurer or Vice-Treasurers, his, or their Deputy or Deputies, to be accounted for to Your Majesty, and that such Deputy or Deputies shall, within One Calendar Month after such Tax shall become due, give in upon Oath an Account before the Lord Chief Baron, or any of the Barons of the Exchequer, or any Two Justices of the Peace of the net Profit of such Employment or Employments, for which such Deputy or Deputies is, are, or shall be accountable to their Principals, which Account such Person or Persons to whom the same shall be given upon Oath as aforesaid, shall forthwith send to the said Vice-Treasurer or Vice-Treasurers, his or their Deputy or Deputies, and such Deputy or Deputies of such Person or Persons so absent as aforesaid, shall, within One Calendar Month after such Account given in before the Chief Baron, or any of the Barons of the Exchequer, or any Two Justices of the Peace as aforesaid, pay to the Vice-Treasurer or Vice-Treasurers, his, or their Deputy or Deputies, the Sum due and payable to Your Majesty, for and on Account of the said Tax of Four Shillings in the Pound chargeable upon the net Profits of such Employment or Employments,

deputies of absentees to give in an account on oath in one month after due,

and pay the sum due within one calendar month after such account given in;

Office

Office or Offices; and in Caſe ſuch Deputy or Deputies of the Perſon or Perſons ſo abſent as aforeſaid, ſhall omit or neglect to give in upon Oath ſuch Account, or to pay the ſaid Tax within the reſpective Times herein before for that Purpoſe appointed, ſuch Deputy or Deputies neglecting or omitting the ſame, from the Time of ſuch omiſſion or Neglect ſhall be incapable of exerciſing or holding ſuch Deputation, and ſhall alſo forfeit the Sum of One hundred Pounds, to be recovered by Bill, Plaint, or Information, in any of Your Majeſty's Courts of Record at Dublin; one Moiety thereof to the Uſe of Your Majeſty, and the other Moiety to ſuch Perſon or Perſons who ſhall ſue for the ſame, in which Suit no Eſſoign, Protection, Wager of Law, or more than one Imparlance ſhall be allowed.

on neglect, incapable of holding ſuch deputation, and forfeit 100 l.

V. And be it further enacted by the Authority aforeſaid, That the Secretary or Secretaries of the Commiſſioners of His Majeſty's Revenue, and the Agent or Agents of the ſeveral Perſons who are intitled to receive any Salary, Fees, or Penſions upon Your Majeſty's Eſtabliſhments, ſhall reſpectively, on or before the laſt Day of *February* yearly, deliver in upon Oath, which Oath the ſaid Lord Chief Baron, or any of the Barons of Your Majeſty's Court of Exchequer, or any two Juſtices of the Peace, are hereby required and impowered to adminiſter, to the beſt of their Knowledge, a Liſt or Account of ſuch of the Officers of the Revenue and of the Perſon or Perſons who are intitled to receive any ſuch Salaries, Fees, or Penſions, who ſhall

The ſecretaries of commiſſioners of revenue, and agents of perſons intitled to ſalaries, &c. ſhall before laſt day of February yearly, deliver an account on oath of perſons intitled to ſuch ſalaries, &c. who have been abſent for 6 months the year preceding,

CHAP. I.

shall have been absent and out of this Kingdom for Six Calendar Months in the Year ending the Twenty-fifth Day of *December* next preceding; and in Case such Secretary or Secretaries, Agent or Agents, shall refuse or neglect to deliver in such Lists respectively, he or they shall be disabled from holding and enjoying the said Office of Secretary or Secretaries, or from being Agent or Agents.

on neglect, disabled from holding said office.

VI. Provided always, and be it further enacted by the Authority aforesaid, That this Act shall not extend to charge the Tax or Duty of four Shillings Sterling a Year, on every Twenty Shillings as aforesaid, upon the Salaries, Pensions, Fees, or Profits of Employment, payable to any of the Descendants of Your Majesty's Royal Grandfather, or to the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, or to his or their Principal Secretary, or to the Duke of *Brunswick*, Prince *Ferdinand*, the Duke and Dutchess of *Athol*, the Representative or Representatives of the late Right Honourable *Edward* Lord Baron *Hawke*, of the Kingdom of *Great Britain*, or to *George Charles*, Esquire, if Your Majesty shall think fit, by your Sign Manual, to exempt the said Duke of *Brunswick*, Prince *Ferdinand*, the Duke and Dutchess of *Athol*, the Representative or Representatives of the said Lord Baron *Hawke*, and *George Charles*, or any of them, from the Payment of the same; nor shall the same extend to the Officers of the Army, so far as respects the pay arising from their Regimental Commissions; nor shall the same extend to the Half-pay Officers

This act not to charge said duty upon the salaries, &c. of descendants of G. 2. the chief governor or secretary, duke of Brunswick, prince Ferdinand, duke and dutchess of Athol, representatives of lord Hawke or George Charles, Esq;

or officers of the army, or their widows.

Officers on the Eſtabliſhment of this Kingdom, or to the Widows of Officers. CHAP. I.

VII. And whereas it is deemed reaſonable, and for the Advancement of Trade, that all Goods and Merchandizes of the Produce or Manufacture of this Kingdom, to be exported directly from this Kingdom to the *Britiſh* Plantations in *America*, or to the *Weſt Indies*, or into any of the Settlements belonging to *Great Britain* on the Coaſt of *Africa*, ſhould ſtand chargeable with, and pay unto His Majeſty, His Heirs and Succeſſors, Duties and Rates to as great an Amount as Goods and Merchandizes of the ſame Denomination, and Quality, exported from *Great Britain*, to ſuch Places now ſtand chargeable with, whether the ſaid Charges be on the Importation of the Materials, of which the ſaid Goods and Merchandizes are made, or by Duties on the Exportation of the ſame, or by Inland Exciſe, not drawn back or compenſated for by Bounties: Be it further enacted by the Authority aforeſaid, that from and after the Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-one, and until the Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-three incluſive, and no longer, there ſhall be raiſed, levied, granted, collected and paid to Your Majeſty, Your Heirs and Succeſſors, upon the Exportation of the ſeveral Articles of the Growth, Produce, or Manufacture of this Kingdom, mentioned in the Schedule (No. 2.) hereunto annexed, which ſhall be exported out of this Kingdom during the Time aforeſaid,

From 25 Dec. 1781, to 25 Dec. 1783, there ſhall be paid upon exportation to Britiſh colonies, of the articles mentioned in ſchedule (No. 2.) the duties as therein,

CHAP. I.

aforesaid, to any *British* Colony, or Plantation in *America*, or the *West Indies*, or any *British* Settlement on the Coast of *Africa*, the several Duties on the respective Quantities, contained and expressed in the said Schedule, and so in Proportion for any greater or less Quantity net, in ready Money, without Discount or Allowance, and in lieu and full Satisfaction of all Duties now payable thereon by any Law or Laws heretofore made in this Kingdom; and for and upon each and every Ton of Bar Iron, or of split, rolled, or plated Iron, or of Manufactured Iron Ware, not being of the Produce or Manufacture of this Kingdom, which shall be exported to any of the said Places during the Time aforesaid; a Duty of Two Pounds Ten Shillings for each and every Ton of such Bar Iron, and of Three Pounds Three Shillings and Eleven Pence for each and every Ton of split, rolled, or plated Iron, or Manufactured Iron Ware, and so in Proportion for any greater or less Quantity or Quantities net, in Ready Money, without Discount or Allowance, in lieu and full Satisfaction of all Duties now payable thereon, by any Law or Laws heretofore made in this Kingdom.

*Iron*, Bar Iron, or Iron Ware, not of produce or manufacture of this Kingdom, exported to said places, 2l. 10s. per ton of *bar iron*, and 3l. 3s. 11d. for manufactured iron.

VIII. And for the better avoiding all Doubts and Controversies, concerning the several Kinds of Hides and Skins, and Pieces of Hides and Skins, chargeable by this Act: Be it further enacted by the Authority aforesaid, That by tanned Hides or Skins, or by tanned Pieces of Hides or Skins, is meant only such as are tanned in Ooze made of the Bark of Trees, or Sumack, or whereof the principal Ingredients

By *tanned hides*, is meant such as are tanned in *ooze* made of *bark* or *sumack*,

Ingredients ſhall be ſuch Bark or Sumack, and that by Hides and Skins dreſſed in Oil, or Pieces of Hides and Skins dreſſed in Oil, is meant ſuch as are made into Leather, in Oil, or with any Liquor or Material, whereof the chief Ingredient ſhall be Oil; and that by tawed Hides or Skins, or by tawed Pieces of Hides or Skins, is meant ſuch as are dreſſed or made into Leather in Allum, or Salt, or Meal, or other Ingredients properly uſed by Tawers of White Leather.

CHAP. I.

and by *dreſſed in Oil*, ſuch as are made into Leather in Oil,

and *tawed Hides*, ſuch as are dreſſed in Allum, or Salt, or Meal, &c.

IX. And whereas a Part of the Duties now payable upon Exportation of the ſeveral Articles in the ſaid laſt mentioned Schedule, and upon Iron and Iron Ware, do now conſtitute a Part of His Majeſty's Hereditary Revenue: Be it further Enacted by the Authority aforeſaid, That ſo much of the Produce of the ſeveral Rates, Duties, and Impoſitions, to be raiſed, levied, granted, and paid unto Your Majeſty, Your Heirs and Succeſſors, by Virtue of this Act, upon the ſaid ſeveral Articles as the Hereditary Duties now payable thereon would have amounted to in Caſe they had continued to be levied upon the Exportation of the ſaid Articles, ſhall be placed to the Account of Your Majeſty's Hereditary Revenue, and that a ſeparate and diſtinct Account be kept by the proper Officers of ſuch Amount upon all and every the aforeſaid Articles which ſhall be ſo exported.

So much of Produce of Duties by this Act, as the Hereditary Duties would have amounted to, ſhall be placed to Account of Hereditary Revenue,

a ſeparate Account to be kept of ſuch Amount.

X. And be it further enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-

*Cyder*, none to be retailed without Licence after 25 *Dec.* 1781.

CHAP. I.

eighty-one, no Person or Persons whatsoever, shall sell or tap out by Retail any Cyder within this Kingdom, but only such as shall be licenced according to the Directions of this Act, under such Penalty as herein after is expressed.

*Commissioners of Excise*, or any 3, and Collectors, to grant Licences for selling Cyder,

XII. And be it further enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, it shall and may be lawful to and for the Chief Commissioners of Your Majesty's Excise, or any Three of them, and the Collectors of Your Majesty's Excise, in their several and respective Districts, from Time to Time, to issue and grant such Licences, for the selling and tapping out Cyder by Retail; and that for every such Licence to be granted, the Sum of One Shilling and One Penny, and no more, shall be paid or demanded as a Fee for the same: and if any Person or Persons shall from and after the said Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, sell or tap out Cyder by Retail without such Licence as aforesaid, every such Person so offending, shall, for every Time he or she shall so offend, forfeit and pay the Sum of Five Pounds.

1s. 1d. each Licence.

Selling without Licence, forfeit 5l.

Officers of Excise to take Account of Quantity of Cyder in Custody of Retailer, and charge 1d. *per* Gallon.

XII. And be it further enacted by the Authority aforesaid, That for the better Ordering and Collecting the said Duty of One Penny *per* Gallon for and upon all Cyder that shall be sold or tapped out by Retail, it shall and may be lawful to and for the Gauger or Gaugers, and Officers of Excise, within their respective Districts, from Time to Time, from

and

CHAP. I.

and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, to enter, in the Day time, into the Houſes, Out-houſes, Store-houſes, and Cellars of every Retailer or Retailers of Cyder, and to take an Account of all ſuch Cyder as ſhall be found in the Poſſeſſion of ſuch Retailer or Retailers, and to charge ſuch Retailer or Retailers with the ſaid Duty of One Penny *per* Gallon accordingly.

Retailer of Cyder to ſhew Stock on demand,

XIII. And be it further enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of December, One thouſand ſeven hundred and eighty-one, every Retailer of Cyder ſhall ſhew to the Gauger or Officer of Exciſe, on Demand, all his, or her Stock of Cyder then on Hand; and in Caſe any ſuch Retailer or Retailers of Cyder, or his, her, or their Servant or Servants (in Caſe ſuch Retailer or Retailers, ſhall not be preſent when the Gauger or Officer of Exciſe ſhall come to ſuch Retailer's Houſe to take Stock as aforeſaid,) ſhall refuſe to make Declaration, and ſhew all his, or their Stock of Cyder then on Hand, every ſuch Retailer ſhall, for every ſuch Offence, forfeit and loſe the Sum of Ten Pounds; and if ſuch Gauger or Officer of Exciſe ſhall, after Declaration made as aforeſaid, find any Cyder in the Poſſeſſion or Cuſtody of ſuch Retailer or Retailers, over and above the Quantity ſo ſhewn and declared, ſuch Retailer ſhall likewiſe forfeit and loſe the Sum of Ten Pounds.

refuſing, forfeits 10l.

and 10l. if more found than ſhewn or declared.

CHAP. I.

*Coaches*, &c. Persons who keep any Coach, &c. (except as before excepted) shall, in 3 Months after 25 Dec. 1781, certify to Collector & Examinator of Hearth-money,

XIV. And be it further Enacted by the Authority aforesaid, That for the better collecting the said Duty chargeable on every Person who shall keep any Carriage with Four Wheels, or Carriage with Two Wheels, (except as before excepted) every Person who from and after the said Twenty-fifth Day of December, One thousand seven hundred and eighty-one, shall have or keep any Coach, Chariot, Berlin, Calash, or Chaise with Four Wheels, or Chaise with Two Wheels, (except as before excepted) and in Respect whereof he or she shall be chargeable with said additional Duties, shall within Three Calendar Months after the said Twenty fifth Day of *December*, One thousand seven hundred and eighty-one, or within Three Calendar Months after he or she shall have or keep any such Coach, Chariot, Berlin, Calash, or Chaise with Four Wheels, or Chaise with Two Wheels, by Writing under his or her Hand, certify to the Collector of Excise in some one of the Districts wherein he or she shall reside and dwell, and likewise to the Examinator of the Hearth Money in *Dublin*, mentioning to him in such Writing the Name and District of the Collector to whom he or she has so certified a true Account of every such Coach, Chariot, Berlin, Calash, and Chaise with Four Wheels, or Chaise with Two Wheels, which he or she shall have or keep, (except as before excepted) with the Name of the Place and Parish of his or her residence or abode at the Time of giving such Certificate; which said Certificate shall be kept by the respective Collectors of the several Districts of this Kingdom for the

an Account of every Coach, &c. which he or she shall have, and Place of residence,

to be kept by Collector and registered, and a Copy signed by Collector

the Time being, and ſhall be alſo entered or regiſtered in an Alphabetical Book, to be by them reſpectively kept for that Purpoſe, and a Copy of ſuch Entry, ſigned by ſuch Collector or his Clerk, ſhall be delivered if required, without Fee or Reward, to the Perſon delivering ſuch Certificate, and a Number ſhall be entered on each Certificate ſo regiſtered; and that the ſaid Collectors reſpectively ſhall, under their Hands, on or before the Twenty-fifth Day of *December* in each Year, give a true Liſt of all Coaches, Chariots, Berlins, Calaſhes, and Chaiſes with Four Wheels, and Chaiſes with Two Wheels, from Time to Time returned to them reſpectively in ſuch Certificates, with the Names of the Perſons and Places of their Abode reſpectively mentioned in ſuch reſpective Certificates, to the Perſons who for the Time being ſhall be appointed by the Commiſſioners of Your Majeſty's Revenue of Exciſe, or any Three of them, to collect and receive the ſaid Duties; and that ſuch Perſons as ſhall be appointed by the ſaid Commiſſioners of Exciſe, or any Three of them, to collect and receive the ſaid Duties on Coaches, Chariots, Berlins, Calaſhes, and Chaiſes with Four Wheels, and Chaiſes with Two Wheels, ſhall have full Power and Authority to levy, collect, and receive the ſame within the Diſtrict wherein the Certificate ſhall be entered, in the ſame Manner as Your Majeſty's Revenue ariſing from Fire-hearths is now by law levied, collected, and received, and ſhall reſpectively ſign and deliver Acquittances, without Fee or Reward for the ſame, and ſhall keep Duplicates thereof in a Book to be kept for that Purpoſe, in the ſame Manner as Acquittances

or Clerk, delivered to Perſon delivering ſuch Certificate,

the one regiſtered, to be numbered,

Collectors to give a liſt of all Coaches, &c. returned to them with names of perſons, &c.

to perſons appointed by Commiſſioners to collect ſaid duties,

who ſhall have full power to collect the ſame,

and deliver acquittances, and keep duplicates, as for Fire hearths,

CHAP. I.

quittances are given and kept for the Duty of Fire-hearths, and shall respectively return the Book containing the Duplicates of such Acquittances to such Person and Persons, and at the same Time, and to be disposed of in the same Manner as Books containing the Duplicates of Acquittances for said Duty on Fire-hearths are returned, and that the Duties aforesaid shall be paid in the respective Districts wherein the said Carriages shall be entered or registered respectively, and in no other.

the duties to be paid in districts wherein Carriages registered.

XV. And be it further Enacted by the Authority aforesaid, That every Coach-maker, or other Person making Carriages for Sale in this Kingdom, shall, within Ten Days after he or she shall sell and deliver any Coach, Chariot, Berlin, Calash, or Chaise with Four Wheels, or Two Wheels, certify to the Collector of Excise in the District where such Coach-maker shall reside, the Kind of Carriage he or she has so sold, and whether with Four or Two Wheels, and the Name of the Person to whom he or she has sold the same, together with the Place of Residence of said Person, in Case he or she knows the same, and that if any Person or Persons shall have or keep any Coach, Chariot, Berlin, Calash, or Chaise with Four Wheels, or Chaise with Two Wheels, chargeable with the said Duties, or any of them by Virtue of this Act, which shall not be certified by him, her, or them, in Manner as aforesaid, that then and in such Case, every such Person and Persons so having or keeping such Coach, Chariot, Berlin, Calash, or Chaise with Four Wheels, or Chaise with Two Wheels,

*Coach Makers*, in 10 days after selling any Coach, &c. shall certify to collector of Excise the kind of carriage sold, and persons name to whom sold, &c.

penalty 20l. and like penalty on persons who keep any Coach, &c. not certified as aforesaid,

Wheels, not certified as aforeſaid, or if any Coach-maker, or Perſon making Carriages for Sale, ſhall omit to give every ſuch Certificate as aforeſaid, every ſuch Perſon or Perſons, Coach-maker, or other Perſon making Carriages for Sale, ſhall for every ſuch Neglect forfeit reſpectively the Sum of Twenty Pounds, to be ſued for, recovered, levied, and applied in ſuch Manner and Form, and by ſuch Ways and Means as are preſcribed and appointed for the Recovery of Penalties in and by an Act of Parliament made and paſſed in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intitled, *An Act for ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted.*

recovered as by 14 & 15 *C.* 2.

XVI. Provided nevertheleſs, That every Perſon (except as before excepted,) having in his, her, or their keeping or Poſſeſſion, any Coach, Chariot, Berlin, Calaſh, or Chaiſe with Four Wheels, or Chaiſe with Two Wheels, belonging to another, ſhall be charged for every ſuch Coach, Chariot, Berlin, Calaſh, or Chaiſe with Four Wheels, or Chaiſe with Two Wheels, with the ſaid Duty or Duties impoſed by this Act, in the ſame Manner as the Owner or Proprietor thereof is, or ought to be charged or chargeable for the ſame, by this Act.

Perſons having Coach, &c. belonging to another, ſhall be charged with ſaid duty,

XVII. And be it further Enacted by the Authority aforeſaid, That the Perſon or Perſons, who for the Time being ſhall be authorized and impowered to collect and levy the ſaid Duty or Duties, or any of

Perſons impowered to collect ſaid duties, ſhall pay the ſame to the collectors of diſtricts,

CHAP. I.

of them, on Coaches, Chariots, Berlins, Calaſhes and Chaiſes, ſhall pay the ſame to the ſaid Collectors of the ſeveral Diſtricts where the ſaid Duty ſhall be collected and raiſed, and that the ſaid Collectors ſhall keep ſeparate and diſtinct Accounts thereof, and pay the ſame into His Majeſty's Treaſury as other Monies received by them for the Uſe of Your Majeſty.

who are to pay the ſame into treaſury.

XVIII. Provided always, That nothing in this Act ſhall extend, or be conſtrued to extend, to charge any Perſon or Perſons with the ſaid additional Duties of Ten Shillings chargeable upon Chaiſes with Two Wheels, nor to oblige ſuch Perſon or Perſons to make Entry of any Chaiſe with Two Wheels, who ſhall keep and certify to the ſaid Collectors of Exciſe, and Examinator of Hearth Money in Manner above mentioned, any Coach, Chariot, Berlin, Calaſh, or Chaiſe with Four Wheels.

Additional 10s. not charged on chaiſes with 2 wheels, when owner ſhall keep and certify to collectors, &c. any Coach, &c. with 4 wheels.

XIX. And be it further Enacted by the Authority aforeſaid, That all and every the ſeveral and reſpective additional Duties, Rates, and Impoſitions hereby granted, ſhall be raiſed, anſwered, levied, and paid unto Your Majeſty, Your Heirs and Succeſſors, during the Time aforeſaid, over and above all other Duties payable by Virtue of an Act made in this Kingdom in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for the ſettling the Exciſe, or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*; or by Virtue of one other Act made in the Fourteenth and Fifteenth

Duties hereby granted, ſhall be paid over and above duties by 14 & 15 *C.* 2.

teenth Years of the Reign of the ſaid King *Charles* the Second, intituled, *An Act for ſettling the Subſidy of Poundage, and for granting a Subſidy of Tonnage, and other Sums of Money unto His Royal Majeſty, His Heirs and Succeſſors, the ſame to be paid upon Merchandizes imported and exported into, or out of the Kingdom of* Ireland, *according to the Book of Rates thereunto annexed,* except where it is otherwiſe herein particularly provided and enacted.

CHAP. I.

except where herein otherwiſe provided.

XX. And be it further Enacted by the Authority aforeſaid, That the Six Pence *per* Pound, and all other Fees which ſhall or may be payable to the Vice-Treaſurer or Vice-Treaſurers, Receiver, or Paymaſter-General, Clerk of the Pells, or any other Officer or Officers of this Kingdom upon iſſuing, or Payment of any Sum or Sums of Money which ſhall or may ariſe out of, or ſhall or may be received for, or on Account of the ſeveral Duties and Aids hereby granted to Your Majeſty, ſhall be applied by the ſaid Vice-Treaſurer or Vice-Treaſurers, Receiver, or Paymaſter-General, for the Uſe of Your Majeſty, Your Heirs and Succeſſors, in Aid and Addition to the Duties hereby granted, and ſhall be duly accounted for by him or them.

The 6d. per £. &c. payable to Vice Treaſurer, &c.

ſhall be applied in addition to duties hereby granted to his Majeſty.

XXI. Provided always, and be it further Enacted by the Authority aforeſaid, That if any of the Goods and Merchandizes herein before mentioned, upon which the ſaid Duties, Additional Duties and further Additional Duties hereby granted, are charged upon the Importation thereof, (except Herrings imported) ſhall, after Payment thereof,

If any goods before mentioned (except Herrings imported) ſhall, after payment of duties upon importation thereof, be again exported, (except Wines) within 3 years after import,

CHAP. I.

or Security given for the Payment of the same, be again exported (except Wines, touching which a special Provision is herein made) by any Merchant or Merchants within Three Years after the Importation thereof, and due Proof first made by Certificate from the proper Officer, of the due Entry and Payment of the said Duties, Additional Duties, and further Additional Duties hereby granted and charged thereon, or of Security having been given for the same; and that all other Requisites have been performed, which are by Law required to be performed in those Cases, where the Duties of Excise are to be repaid by Virtue of the before mentioned Act, intituled, *An Act for the settling the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; that then the said Duties, additional Duties, and further additional Duties hereby imposed, shall, without any Delay or Reward, if the same shall have been paid, be repaid or allowed unto such Merchant or Merchants so exporting the same, within one Month after Demand thereof; or if the same shall not have been paid, the Security for the said Duties, and further additional Duties by this Act charged, shall be vacated or discharged, as to so much thereof as shall be so exported; any Thing herein contained to the contrary notwithstanding; except in such Cases where it is or shall be otherwise provided for this Session of Parliament.

the said Duties shall be repaid to exporter in 1 month after demand,

- or the security vacated,

except where otherwise provided this session.

*Wines*, exported, except to *British* Plantations in *America*, *West Indies*, or *Africa*,

XXII. And be it further Enacted by the Authority aforesaid, That for and upon the Exportation to any Place, except the *British* Plantations in *America*,

CHAP. I.

*rica*, the *Weſt Indies*, or any *Britiſh* Settlement on the Coaſt of *Africa*, of any Wines, within Three Years after Import, and which ſhall have paid on Import the Duties charged thereon in the aforementioned Schedule [No. 1.] the ſeveral Drawbacks mentioned in the Schedule marked [No. 3.] hereunto annexed, ſhall be allowed and paid to the Merchant or Merchants ſo exporting the ſame.

in 3 years after import, and having paid duties as by Schedule (No. 1.) the drawbacks in ſchedule (No. 3.) allowed to exporter,

XXIII. And be it further Enacted by the Authority aforeſaid, That the additional Rates and Duties hereby granted and impoſed on Coffee, Chocolate and Cocoa Nuts, except the ſaid Duty of Two Pence *per* Pound on Coffee, and all Monies ariſing thereby, ſhall be paid to the Truſtees appointed for the Management of the Hempen and Flaxen Manufactures of this Kingdom, to be by them applied to encourage and ſupport the ſaid Manufactures, and the Trade thereof in this Kingdom; and that the ſaid additional Duties on raw and untanned Hides, and the ſaid additional Duty on Linſeed Oil imported, and all Money ariſing thereby, ſhall be paid to the ſaid Truſtees, to be by them applied towards the encouraging the raiſing of Flaxſeed in this Kingdom; and that ſo much of the Produce of all the ſaid Duties ariſing upon Teas, as ſhall amount to a Sum of Seven Thouſand Three Hundred Pounds *per Annum*, for the ſaid Time, ſhall be placed to the Account of Your Majeſty's Hereditary Revenue; and that the Surplus of the Produce of the ſaid Duties on Teas ſhall be applied for the Support of Your Majeſty's Government as aforeſaid.

*Coffee, Chocolate & Cocoa Nuts, Additional Duties* hereby thereon, except 2d. per lb. on coffee,

paid to truſtees of Linen Manufacture,

as alſo additional duty on untanned *Hides*, and *Linſeed Oil*;

*Teas*, 7,300 l. per annum of the duties thereon, to be placed to hereditary revenue, and ſurplus for ſupport of government.

CHAP. I.

All Duties hereby granted, shall be collected and paid, in like Manner as by 14 & 15 *C.* 2. or any other Law in Force relating to Revenue of Excise in this Kingdom,

XXIV. And be it further Enacted by the authority aforesaid, That all and every the several and respective Duties, Rates, and Impositions hereby granted, shall be raised, answered, collected and paid unto Your Majesty, Your Heirs and Successors, during the Time aforesaid, at the same Time, in like Manner, and by such Ways, Means, and Methods, and by such Rules and Directions, and under such Penalties and Forfeitures, and with such Powers, as are appointed, directed, and expressed, for the raising, answering, collecting, and paying of Duties, in and by the said Act, made in this Kingdom in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for the settling the Excise or New Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; or by any other Law now in Force relating to the Revenue of Excise in this Kingdom, as fully and effectually, to all Intents and Purposes, as if the same were particularly mentioned, expressed, and enacted again in the Body of this present Act; with the like Remedy of Appeal to and for the Party grieved, as in and by the said Act of Excise, or any other Law or Laws now in being, relating to the Duties of Excise is provided.

with like Remedy of Appeal for Party grieved.

From 25 *Dec.* 1781, a separate Account to be kept of the aforesaid Duties,

XXV. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, a separate and distinct Account shall be kept by the proper Officer or Officers of the several

veral Sums arising from the aforesaid several Aids, Duties, and Taxes hereby granted as aforesaid; and that the Commissioners of Your Majesty's Revenue shall return their weekly Abstracts from the several Collectors to the Accomptant-General; and that the Accomptant-General shall return a separate Account of the aforesaid Sums arising from the said Aids, Duties, and Taxes hereby granted, to the Vice-Treasurer or Vice-Treasurers, his or their Deputy or Deputies; and that every Collector or Receiver do take a separate Receipt for the same when paid into Your Majesty's Treasury; which said Receipt the said Vice-Treasurer or Vice-Treasurers, his or their Deputy or Deputies, is and are hereby required to give accordingly.

and the Commissioners shall return weekly Abstracts from Collectors to Accountant-General, who shall likewise return a separate Account to Vice-Treasurer, or Deputy,

Collector to get a Receipt at Treasury.

XXVI. And be it further Enacted by the Authority aforesaid, That the several Sums herein after mentioned, be paid out of the aforesaid several Duties and Aids granted to Your Majesty by this present Act, to the Persons, and for the Purposes herein after mentioned, that is to say, the Sum of Four Thousand Pounds to the Right Honourable the Speaker of the House of Commons, to enable him to maintain the State and Dignity of his Office; the Sum of Two thousand Pounds *per Annum*, for two Years, to the Trustees of the Linen Manufacture, to encourage the rising sufficient Quantities of Hemp and Flax in this Kingdom; the further Sum of Two thousand Pounds *per Annum*, to the Trustees of the Linen Manufacture, for the Encouragement of the Hempen and Flaxen Manufactures in the Provinces of *Leinster*, *Munster*, and *Connaught*; and

Sums to be paid out of the aforesaid Duties,

4000l. to the Speaker of the House of Commons,

2000l. *per Ann.* for 2 Years to Trustees of Linen Manufacture,

2000l. *per Ann.* to ditto. for *Leinster*, *Munster*, and *Connaught*,

CHAP. I.

and the further Sum of Ten thousand Pounds *per Annum*, for the said two Years, to the said Trustees, to be by them applied in such Manner as shall be directed by Parliament; and on Failure of such Direction during this Session, then in such Manner as shall appear to them most conducive to promote the said Manufactures; the said further Sum of Ten thousand Pounds *per Annum*, being given to them in the Place and Stead of a like Sum heretofore appropriated to be paid them out of the first Produce of the Duties on Teas; and that the said several Sums so granted to the said Trustees of the Linen Manufacture, be exempted from the Payment of all Fees; the Sum of Five hundred Pounds to the Right Honourable *Agmondisham Vesey*, Accountant-General, as a Reward for his Expence and Trouble in preparing and stating the publick Accounts of the Nation, laid before the House of Commons this Session of Parliament; the Sum of Three hundred Pounds to *Henry Gore*, Esquire, as a Reward for his Expence and Trouble in preparing and making out the Account of the Imports and Exports for two Years, ending the Twenty-fifth Day of *March*, One thousand seven hundred and eighty-one, pursuant to the Order of the House of Commons; the Sum of Eight hundred Pounds to *Thomas Ellis*, Clerk of the House of Commons, as a Reward for his Attendance and Service this Session of Parliament; the Sum of Four hundred Pounds to *Benjamin Higgins*, Clerk-Assistant, as a Reward for his Attendance and Service this Session of Parliament; the Sum of One thousand Pounds to *Dixie Coddington*, Esquire, Serjeant at Arms, as a Reward for his

10,000l. *per Ann.* to ditto, to be applied as directed by Parliament, or to promote said Manufacture,

said last mentioned Sum being in Place of a like Sum on Teas,

Said Sums given to Trustees, exempted from Fees,

500l. to Accountant-General,

300l. to *Henry Gore*, Esq;

800l. to *Thomas Ellis*, Clerk of House of Commons,

400l. to *Benjamin Higgins*,

1000l. to *Dixie Coddington*, Esq;

his Attendance and Service this Seſſion of Parliament; the Sum of Three hundred Pounds to *James Corry*, Clerk of the Journals and Records, appointed in Purſuance of the Report of a Committee of the Houſe of Commons, for his Trouble and Expence in the Execution of his Office; the Sum of Two hundred Pounds to *Jonathan Rogers*, Clerk of the Engroſſments, as a Reward for his Attendance and Service this Seſſion of Parliament; the Sum of Six hundred Pounds to *George Melvin*, and *George Frederick Winſtanley*, the Clerks attending the Committee of Accounts, and other Committees, as a Reward for their Attendance and Service this Seſſion of Parliament, to be equally divided between them; the Sum of One Hundred and twelve Pounds to *Abraham Bradley* and *Abraham Bradley King*, for printing the Public Accounts, laid before the Houſe of Commons this Seſſion of Parliament; the Sum of Eighteen Pounds to *Abraham Bradley*, and *Abraham Bradley King*, for re-printing two Sheets of the Public Accounts; the Sum of Fifty Pounds to *Laurence Senſi* as a Reward for his Trouble and Attendance in delivering the Votes to the Members this Seſſion of Parliament; the Sum of Two hundred Pounds to *James M'Cowan* and *Henry Holmes* Door-Keepers to the Houſe of Commons, as a Reward for their Attendance and Service this Seſſion of Parliament, to be equally divided between them; the Sum of Three hundred Pounds to the Speaker, to be by him divided among the Back-door-Keepers and Meſſengers attending the Houſe of Commons, being Thirteen in Number, in ſuch Manner as he ſhall direct; the Sum of Two hundred Pounds to *John*

300l. to *James Corry*,

200l. to *Jonathan Rogers*,

600l. to *George Melvin*, and *George Frederick Winſtanley*,

112l. to *Abraham Bradley*, and *Abraham Bradley King*,

18l. to ditto,

50l. to *Laurence Senſi*,

200l. to *James M'Cowan*, and *Henry Holmes*,

300l. for Back-door Keepers and Meſſengers,

200l. to *John Wetheral*, Senior, and *John Wetheral*, Junior,

CHAP. I.

*John Wetheral*, Senior, and *John Wetheral*, Junior, for their extraordinary Trouble in making up the several Accounts by them laid before the House of Commons, and attending the said House this Session of Parliament; the Sum of Three Hundred Pounds to *Paul Lebas*, Examinator of Corn Premiums, on Account of the great Encrease of his Trouble in examining and keeping Accounts of said Premiums, and for his Expences in Payment of Clerks, in the Two Years ending at Lady-Day, One thousand seven hundred and eighty-one; the Sum of Two Hundred Pounds to *John Swan*, Examinator of Excise, for his extraordinary Trouble and Expence in preparing the Accounts laid before the House of Commons this Session of Parliament; the Sum of One Hundred Pounds to *Henry Smith*, Deputy Paymaster of Corn Premiums, for his extraordinary Trouble and Expence in preparing Accounts by him laid before the House of Commons for two Years ending Midsummer, One thousand seven hundred and eighty-one; the Sum of One Thousand Two Hundred Pounds to Sir *Roger Palmer*, Baronet, in Consideration of his extraordinary Attendance, Care, and Expence in the Office of Paymaster of Corn Premiums, during the Two Years, ending Michaelmas, One thousand seven hundred and eighty-one; the Sum of Two Hundred Pounds to *Thomas Ellis* for his Trouble and Expence in preparing Copies, superintending the Printing and making an Index to the Nineteenth Volume of the Journals of the House of Commons; the Sum of Two Hundred Pounds to *Thomas Lestrange* for his extraordinary Care and Trouble in attending the House of Commons

300l. to *Paul Lebas*,

200l. to *John Swan*,

100l. to *Henry Smith*,

1200l. to Sir *Roger Palmer*, Bart.

200l. to *Thomas Ellis*,

200l. to *Thomas Lestrange*,

CHAP. I.

Commons as Assistant Serjeant at Arms; the Sum of Ten Thousand Pounds to the Incorporated Society towards supporting the Protestant Charter Schools of this Kingdom; the Sum of Five Thousand Pounds to the Governors of the Foundling Hospital and Work-House, towards enabling them to discharge the Debts by them contracted, for the Use of that Charity, and towards supporting their necessary Expences; the Sum of Ten Thousand Pounds to the *Dublin Society* for the Improvement of Husbandry, and other useful Arts in this Kingdom, One half of the said Sum at least to be applied to the Encouragement of Agriculture and Planting; the Sum of Five Thousand Pounds to the Lord Chancellor and Chief Judges, for carrying on the Building of Offices for Public Records; the Sum of Two Thousand Pounds to the *Hibernian* Marine-Society, towards supporting the said Charity; the Sum of Two Thousand Pounds to the Governors of the *Hibernian* School, for the Support of that Charity; the Sum of Two Thousand Pounds to the Trustees appointed for carrying on the Improvements of *Cork* Harbour, to be expended in the same; the Sum of Four Hundred and Thirty-two Pounds Five Shillings and Ten Pence to *Abraham Bradley* and *Abraham Bradley King*, Printers to the House of Commons, the Cost of printing and binding five hundred Copies of the Nineteenth Volume of the Commons Journals, delivered by them for the Use of the Members of the House of Commons; the Sum of Three Thousand Pounds to the Governors of Saint *Patrick's Hospital*, to enable them to finish and furnish the same, and make the necessary

10,000l. to the Incorporated Society,

5000l. to Governors of the Foundling Hospital and Work-House,

10,000l. to the *Dublin Society*,

5000l. to Lord Chancellor and Judges, for Building Offices for Records,

2000l. to *Hibernian* Marine Society,

2000l. to Governors of *Hibernian* School,

2000l. for Improvement of *Cork* Harbour,

432l. 5s. 10d. to *Abraham Bradley*, and *Abraham Bradley King*,

3000l. to the Governors of St. *Patrick's Hospital*,

CHAP. I.

100l. to Mrs. *Elizabeth Molloy*,

3000l. to the Corporation for the Relief of the Poor in *Dublin*,

500l. to erect a Quay in *Dungarvan*,

2000l. for the Ballaſt-Office-Wall,

1000l. for improving the river *Boyne*,

6000l. to the board of Firſt Fruits,

400l. for building the Church of *Killurine* in the county of *Wexford*;

1000l. for building the New Gaol in *Dublin*;

neceſſary additional Buildings; the Sum of One Hundred Pounds to Mrs. *Elizabeth Molloy*, Houſe-keeper to the Parliament-Houſe, for her extraordinary Trouble and Expence occaſioned by additional Buildings; the Sum of Three Thouſand Pounds to the Corporation for the Relief of the Poor in the City of *Dublin*, for the Support of the Houſe of Induſtry, in Aid of the Charitable Contributions; the Sum of Five Hundred Pounds to the Repreſentatives in Parliament for the County of *Waterford* and the Borough of *Dungarvan*, to erect a Quay in *Dungarvan*; the Sum of Two Thouſand Pounds to the Lord Mayor, Sheriffs, Commons, and Citizens of the City of *Dublin*, towards carrying on the Ballaſt-Office-Wall; provided it ſhall appear that they have regularly accounted for the Ballaſt-Office-Revenue, purſuant to Act of Parliament: the Sum of One Thouſand Pounds to the Mayor, Sheriffs, Burgeſſes, and Commons of the County of the Town of *Drogheda*, to enable them to improve the Navigation of the River of *Boyne*, from the Bridge of *Drogheda* to the Sea; the Sum of Six Thouſand Pounds to the Board of Firſt Fruits, for building new Churches and rebuilding old Churches, in ſuch Pariſhes as no Divine Publick Service has been performed in for Twenty Years paſt; the Sum of Four Hundred Pounds to the Miniſter, Curate, and Church Wardens of the Pariſh of *Killurine*, in the County of *Wexford*, towards rebuilding the Church of ſaid Pariſh; the Sum of One Thouſand Pounds to the Lord Mayor, Sheriffs, Commons, and Citizens of the City of *Dublin*, to enable them to build and finiſh the

new

CHAP. I.

new Gaol in the ſaid City; the Sum of Fifty Pounds to *Benjamin Higgins*, Clerk Aſſiſtant, for his Expence and Trouble in anſwering a Bill filed againſt him by *Abraham Grier*, for detaining ſeveral Books and Papers formerly laid before a Committee of the Houſe of Commons, and which he refuſed to deliver up without Leave of the Houſe of Commons; the Sum of Eleven Hundred Pounds to *Doctor Achmet*, to enable him to diſcharge the Debts contracted by him in erecting and finiſhing the *Dublin* Baths, and towards ſupporting the ſame for the uſe of the Poor; the Sum of Five Hundred Pounds to *Thomas Reilly*, to enable him to carry on the Iron Ware Manufactory; the Sum of Two Thouſand Pounds to the Right Reverend and Right Honourable the Viſitors of *Kilkenny College*, to enable them to rebuild the ſame; the Sum of Two Thouſand Pounds to the Truſtees of the Circular Road round *Dublin*, to be expended towards building a Bridge over the River *Liffey*, near *Iſland Bridge*; the Sum of Four Hundred Pounds to *Roquier Cannon*, Eſquire, as a Reward for his Care and Attention to the Fiſheries, and to reimburſe him his Expences; the Sum of Four Hundred and Seventy-five Pounds Six Shillings and Three Pence to *Mary Hay*, the Coſt of Twenty-five Sets of the Statutes of *Ireland*, in Nine Volumes, delivered by her for the Uſe of the Members of the Houſe of Commons; the Sum of Five Thouſand Pounds to encourage the Cotton, Kenting and Thread Manufactures, in Manner following, that is to ſay, One Thouſand Two Hundred and Fifty

50l. to *Benjamin Higgins* for his expence in anſwering a bill filed againſt him by *A. Grier*;

1100l. to *Doctor Achmet*;

500l. to *Thomas Reilly*,

2000l. for rebuilding the College of *Kilkenny*,

2000l. to Truſtees of the Circular Road;

400l. to *Roquier Cannon*, Eſq;

475l. 6s. 3d. to *Mary Hay*;

5000l. to encourage the Cotton, Kenting, & Thread Manufactures;

CHAP. I.

Pounds thereof to the Honourable *George Hamilton*, one of the Barons of his Majesty's Court of Exchequer; One Thousand Two Hundred and Fifty Pounds thereof to *Robert Brooke* of *Prosperous*, in the County of *Kildare*, Esquire; One Thousand Pounds thereof to *Jeremiah Vickers*, *John Page*, Junior, *Archibald Wright*, *John Mc Caul* and *William Crombie*, at *Balriggin* near *Dundalk*; Seven Hundred and Fifty Pounds thereof to *Edward Harman* and Company, in the Town of *Drogheda*; and Seven Hundred and Fifty Pounds, the Remainder thereof to *Charles Chadwick*, of the City of *Limerick*, towards enabling them severally to carry on their respective Manufactures aforesaid; and the Sum of Five Hundred Pounds to *Ann Wetherall*, Widow of *William Wetherall*, late Deputy Accomptant General, for the Use of his seven Children, in Consideration of his long and diligent Services to this House.

and 500l. to *Anne Wetherall.*

The Sums granted by this or any other Act now in Force, and appropriated to encourage raising Flax and Hemp, & Manufactures thereof in *Leinster*, *Munster* and *Connaught*, applied to such purposes only, and an Account of the application, to be laid before Parliament.

XXVII. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, the several Sums granted by this Act, or any other Act or Acts of Parliament now in Force in this Kingdom, and appropriated to encourage the raising sufficient Quantities of Flax and Hemp in this Kingdom, and for the Encouragement of the Hempen and Flaxen Manufactures in the Provinces of *Leinster*, *Munster*, and *Connaught*, shall be applied to such Purposes only, and no other, and that a separate and distinct Account shall be

be kept, by the proper Officer, of the Application thereof, and be laid before Parliament.

CHAP. I.

*Herrings.* the 1s. per Barrel, on Herrings imported, to be paid to *Dublin Society* for encouragement of N. W. Fiſheries.

XXVIII. And be it further Enacted by the Authority aforeſaid, That the Tax of One Shilling *per* Barrel hereby granted and impoſed on all Herrings imported into this Kingdom, be paid to the *Dublin Society*, to be by them applied to the Encouragement of the Fiſheries in the North-Weſt Part of this Kingdom.

No *Gold* or *Silver Lace*, *Cambricks* or *Lawns*, except the Manufacture of *Great Britain*, nor *Hops*, except growth of *Great Britain*, or *Britiſh* Colonies in *America* or *Weſt Indies*, nor *Glaſs* except from *Great Britain*, ſhall from 25 *Dec.* 1781, be imported into this Kingdom, in any Ship or Veſſel, under penalty of the forfeiture thereof, and treble Value, and of the Ship, &c.

XXIX. And be it further Enacted by the Authority aforeſaid, That no Gold or Silver Lace, Cambricks or Lawns whatſoever, except of the Manufacture of *Great Britain*; nor any Hops, except of the Growth of *Great Britain*, or one of the *Britiſh* Colonies in *America*, or the *Weſt Indies*; nor any Glaſs, except from *Great Britain*, ſhall, from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, be imported into this Kingdom in any Ship or Veſſel whatſoever, under the Penalty of the Forfeiture of all ſuch Lace, Cambricks, and Lawns, and Hops, and Glaſs, and treble the Value thereof, and of the Forfeiture of the Ship or Veſſel in which the ſame ſhall be imported, with all her Guns, Tackle, Furniture, Ammunition, and Apparel; one Moiety of which Forfeiture ſhall be, and remain to Your Majeſty, Your Heirs, and Succeſſors; and the other Moiety to him or them who ſhall ſeize or ſue for the ſame, by Action, Bill, Plaint, or Information, in the Court of Exchequer, wherein no Wager of Law, Protection,

one Moiety to his Majeſty, and the other to the Perſon who ſhall ſeize the ſame.

CHAP. I.

tion, Essoign, or other Dilatory Plea, shall be allowed.

The Schedules hereunto annexed, deemed part of this Act,

XXX. And be it further Enacted by the Authority aforesaid, That the said Schedules herein before mentioned, and which are hereunto annexed, may be deemed and taken as Part of this Act, to all Intents and Purposes whatsoever.

A SCHE-

# No. 1.

A SCHEDULE of the Duties upon every Ton of Wine, Filled or Unfilled, imported, whether by Natives or Strangers, to be paid down in Ready Money Net, without Diſcount or Allowance, and to be in Lieu and full Satisfaction of all Duties, Cuſtoms, and Exciſe payable thereon by any Act or Acts of Parliament heretofore made in this Kingdom.

| | By Natives. | | | | | | | | By Strangers. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Filled. | | | | Unfilled. | | | | Filled. | | | | Unfilled. | | | |
| | l. | s. | d. | 20ths. | l. | s. | d. | 20ths. | l. | s. | d. | 20ths. | l. | s. | d. | 20ths. |
| French Wine | 33 | 7 | 0 | | 31 | 1 | 0 | | 34 | 10 | 4 | | 32 | 2 | 0 | |
| Portugal and Madeira Wine | 22 | 4 | 8 | | 20 | 14 | 0 | | 23 | 0 | 2 | $13\frac{1}{3}$ | 21 | 8 | 0 | |
| Rheniſh Wine | 27 | 19 | 10 | 16 | 25 | 13 | 10 | $18\frac{2}{5}$ | 29 | 9 | 10 | 16 | 27 | 0 | 10 | $18\frac{2}{5}$ |
| Spaniſh Wine | 28 | 0 | 0 | | 25 | 14 | 0 | | 29 | 13 | 4 | | 27 | 4 | 0 | |
| Canary Wine, and all other Wine of the Dominions of Spain | 31 | 3 | 10 | 16 | 28 | 11 | 6 | $2\frac{2}{5}$ | 32 | 17 | 2 | 16 | 30 | 1 | 6 | $2\frac{2}{5}$ |
| All other Wine | 28 | 9 | 10 | 16 | 26 | 2 | 10 | $18\frac{2}{5}$ | 30 | 3 | 2 | 16 | 27 | 12 | 10 | $18\frac{2}{5}$ |

# No. 2.

A SCHEDULE of the respective Duties payable upon the several Articles therein enumerated, being the Produce or Manufacture of this Kingdom, on the Exportation thereof to any *British* Colony or Plantation in *America* or the *West Indies*, or any of the *British* Settlements on the Coast of *Africa*; the said Duties to be paid down in Ready Money Net, and to be in Lieu and full Satisfaction of all Duties now payable by Law for the same.

| | | l. | s. | d. |
|---|---|---|---|---|
| IRON, | Bar Iron the Ton | 2 | 10 | 0 |
| | Iron slit, rolled, plated, or turned, and manufactured Iron Wares, the Ton | 3 | 3 | 11 |
| HIDES, | Calve Skins, Kip Skins, tanned or tawed, and not dressed in Oil, and Sheep Skin tanned for Gloves or Basil the Hundred Weight | 0 | 6 | $1\frac{2}{5}$ |
| HIDES, | Dressed in Oil, the Hundred Weight | 1 | 1 | $3\frac{2}{5}$ |

SKINS CHAP. I.

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| SKINS VOCAT, | Black Coney Skins with or without Silver Hair, for every Six Score Skins | | 0 | 2 | $10\frac{3}{4}$ |
| | Calve Skins dressed in Oil, the Hundred Weight | | 1 | 8 | $0\frac{1}{2}$ |
| | Goat Skins tawed, the Hundred containing Six Score | | 1 | 1 | 8 |
| | Goat Skins tanned with Shumack, For every Six Score Skins | | 0 | 10 | 0 |
| | to resemble Spanish Leather, For every Pound Weight | | 0 | 0 | $4\frac{1}{2}$ |
| | LAMB SKINS, The Hundred containing Six Score | | 0 | 2 | $8\frac{1}{2}$ |
| | LAMB SKINS, And besides if Tawed and not tanned, or dressed in Oil, the Hundred Weight | | 0 | 4 | $2\frac{1}{2}$ |
| | LAMB SKINS, And besides if Tanned for Gloves or Basil, the Hundred Weight | | 0 | 5 | $0\frac{3}{4}$ |
| | LAMB SKINS, And besides if Dressed in Oil, the Hundred Weight | | 0 | 10 | $1\frac{1}{2}$ |
| | SHEEP SKINS, Tawed and not tanned, or dressed in Oil, the Hundred Weight | | 0 | 5 | $3\frac{1}{2}$ |
| | SHEEP SKINS, Tanned for Roans, and not dressed in Oil, the Hundred Weight | | 0 | 7 | $9\frac{3}{4}$ |
| | SHEEP SKINS, Dressed in Oil, the Hundred Weight | | 0 | 11 | $2\frac{1}{2}$ |
| | Pelts, the Hundred containing Five Score | | 0 | 3 | $7\frac{1}{2}$ |
| | All Pieces or Parts of Skins tawed or tanned, and not dressed in Oil, for every Twenty Shillings value thereof on Oath | | 0 | 3 | 0 |
| | And besides the Hundred Weight | | 0 | 6 | $2\frac{2}{3}$ |
| | All Pieces or Parts of Skins dressed in Oil, for every Twenty Shillings value thereof on Oath | | 0 | 2 | 0 |
| | And besides the Hundred Weight | | 0 | 6 | $2\frac{2}{3}$ |
| | FUR called grey Rabbit Fur, or Coney Hair, the Pound | | 0 | 0 | $3\frac{17}{20}$ |
| | KIDS HAIR, for every Twenty Shillings value thereof on Oath | | 0 | 1 | 0 |
| | PARCHMENT, the Dozen | | 0 | 1 | $7\frac{1}{2}$ |
| | VELLUM, the Dozen | | 0 | 3 | 3 |
| | LAPIS CALAMINARIS, the Ton | | 0 | 2 | 2 |

CAP. I.

# No. 3.

## A SCHEDULE of the Drawbacks upon every Ton of Wine exported as the same have been imported, Filled or Unfilled, whether by Natives or Strangers, if the same shall be regularly exported within Three Years after the Importation thereof respectively, the said Drawbacks to be in Lieu and full Satisfaction of all Drawbacks payable by any Act or Acts of Parliament heretofore made in this Kingdom.

| | By Natives. | | | | | | | | By Strangers. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Filled. | | | | Unfilled. | | | | Filled. | | | | Unfilled. | | | |
| | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| French Wine | 29 | 17 | 0 | | 27 | 18 | 0 | | 29 | 17 | 0 | | 27 | 18 | 0 | |
| Portugal and Madeira Wine | 17 | 4 | 8 | | 16 | 4 | 0 | | 16 | 6 | 10 | $13\frac{1}{3}$ | 15 | 8 | 0 | |
| Spanish Wine | 23 | 0 | 0 | | 21 | 4 | 0 | | 23 | 0 | 0 | | 21 | 4 | 0 | |
| Canary Wine, and all other of the Dominions of Spain | 26 | 3 | 10 | 16 | 24 | 1 | 6 | $2\frac{2}{5}$ | 26 | 3 | 10 | 16 | 24 | 1 | 6 | $2\frac{2}{5}$ |
| All other Wine | 23 | 9 | 10 | 16 | 21 | 12 | 10 | $18\frac{2}{5}$ | 23 | 9 | 10 | 16 | 21 | 12 | 10 | $18\frac{2}{5}$ |

AN

# ACT

FOR

Granting unto His Majeſty, the ſeveral Aids, Duties, Rates, Impoſitions and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Sums therein provided for, and towards the Diſcharge of the ſaid Principal Sums, in ſuch Manner as therein is directed; and for ſuch other Purpoſes as are therein mentioned.




DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.

A

# TABLE

OF

# CONTENTS.

SECTION. Page

19 & 20 *G.* 3. Recited.—17 & 18 *G.* 3.—Aids and Duties by 19 & 20 Geo. 3, inſufficient.—For ſums heretofore borrowed upon, or ſecured by Debentures bearing intereſt 4l. per cent. per ann. as unpaid 25 Dec. 1781, there ſhall be paid at Exchequer, every ſix months from ſaid day to perſons intitled, the aforeſaid intereſt of 4l. per cent. without any deduction. 1—8, 9, 10

II. *Life Annuities*, Subſcribers of the Sums herein, ſhall be paid according to intent of former acts. 11

III. *Treaſury Bills*, For Sums paid to Treaſury, viz. 140,000l. and 155,000l. there ſhall be paid, from 25 Dec. 1781, an intereſt of 3d. per day for every 100l. without any deductions. ib.

IV. *Treaſury Bills*, for 65,000l. raiſed purſuant to vote of Houſe of Commons, 1ſt Sept. 1780, there ſhall be paid an intereſt of 3d. per day for every 100l. from date of Treaſury Bills,—without any deductions. 12

V. *Treaſury Bills*, iſſued purſuant to ſaid reſolution ſhall, from 24 June, 1783, if not ſooner paid, be received in payment of any Revenue, Aid or Tax in this Kingdom. 13

VI. Neceſ-

SECTION. Page

VI. Neceſſary to raiſe 300,000l. to ſupply deficiencies,—partly by Loan Debentures to carry intereſt 4l. per cent. per annum, with one or more Lotteries in aid thereof; and partly by Treaſury Bills, to carry intereſt at rate of 3d. by the day for each 100l.—For every ſum not exceeding 130,000l. paid into *Treaſury* in manner herein after, there ſhall be paid every ſix months from 25 June, 1782, an intereſt of 4l. per cent. without any deductions. 13, 14

VII. *Debentures*, for every 130l. ſubſcribed bearing intereſt. 4l. per cent. per annum, ſhall be given,—*Debentures*, to be numbered. 14, 15

VIII. *A Lottery*, to conſiſt of 40,000 Tickets to be paid for by perſons contributing to ſaid Loan of 130,000l. 15

IX. All perſons may contribute to ſaid Loan,—and pay for as many *Tickets* as intitled to, at 5l. for each. 15, 16

X. *Contributors* to Loan, ſhall for every 130l. be alſo intitled to ſubſcribe for 40 *Lottery Tickets* at 5l. for each,—and ſhall, on or before 12 Jan. 1782, advance to *Treaſury* 5l. per cent. out of ſums ſubſcribed to *Loan*, together with 10l. per cent. out of ſums ſubſcribed to *Lottery*,—and on or before 20th of February 1782, the further ſum of 5l. per cent. to ſaid *Loan*, and 20l. to the *Lottery*, as the ſecond payment,—and alſo on or before 20th March 1782, 5l. per cent. to *Loan*, and 20l. to ſaid Lottery as the third payment,—and on or before 20th of April 1782, 5l. to *Loan*,—and 20l. to ſaid Lottery, as the 4th payments,—and on or before 20th of May 1782, 10l. to *Loan* and 30l. to ſaid *Lottery*, as the 5th payments on the ſaid *Loan* and the laſt on ſaid *Lottery*,—and on or before 1ſt December 1782, the further ſum of 70l. as the laſt payment to ſaid *Loan*,—upon the whole of ſuch payments being made, *Lottery Tickets* ſhall be delivered or Certificates 'till Tickets prepared. 16, 17, 18

XIII. *A Lottery*, for raiſing 130,000l. after 1ſt of January, 1783,—as ſhall be appointed by Chief Governor,—to be under ſuch regulations, &c. as are mentioned for the Lottery herein, for raiſing the firſt mentioned Loan of 130,000l. 20, 21

XIV. For every further ſum, not exceeding 40000l. being the remaining part of the 300,000l. paid into *Treaſury*,—there ſhall be paid every 6 Months from reſpective payments,—Intereſt agreed on by Chief Governor not exceeding 3d. by the Day for each 100l.—without any Deductions. 21, 22

XV. *Treaſury Bills* heretofore iſſued for 140000l. unpaid on 24 *June* 1782, 155000l. and 65000l. unpaid 24 *June* 1783, are, if not paid off on or before ſaid reſpective Days, to be taken for Payment of any Revenue, Aid, &c. 22

XVI. *Treaſury*

SECTION. Page

XVI. *Treaſury Bills.* To provide for Payment of ſaid *Treaſury Bills*, or to replace Sums paid out of Revenue in Diſcharge of the ſame,—as to ſuch ſo iſſued for ſaid 140000l. and made current from 24 *June* 1782,—Chief Governor may from ſaid Day, call in and pay off the ſame,—and for the principal Sums due on ſuch Treaſury Bills ſo called in, and which from 24 *June* 1782, ſhall be paid into Treaſury, to replace ſaid principal Sums, there ſhall be paid by Vice Treaſurer, &c. every 6 Months from reſpective Payments, Intereſt not exceeding 3d. by the Day for each 100l. free from Deductions. 23, 24

XVII. *Treaſury Bills*, iſſued for 155000l. and 65000l. and made current from 24 *June* 1783,—Chief Governor may from ſaid Day, call in and pay off the ſame,——3d. by the Day allowed for each 100l. ſo paid. 24, 25

XVIII. For Sums not exceeding ſaid 360000l. paid into Treaſury in Diſcharge of ſaid Bills, and alſo for ſaid 40000l. part of ſaid 300000l.—which ſhall be paid into Treaſury as aforeſaid,—Bills ſhall be given to bear Intereſt 3d. by the Day for each 100l. 26

XIX. *Bills* iſſued for ſaid 140000l. ſhall, from 24 *June* 1784, if not ſooner paid off,—and *Bills* iſſued for ſaid 155000l. and 65000l. ſhall, from 24 *June* 1785, if not ſooner paid off,—and Bills iſſued for ſaid 40000l. ſhall, from 24 *June* 1786, if not ſooner paid off, be received in Payment of any *Revenue*, *Aid*, or *Tax*, from ſaid reſpective Days. 27

XX. *Intereſt* on ſaid *Bills* ſhall ceaſe, when received by any *Collectors* of *Revenue*,—and when paid by *Collector* into Treaſury, ſhall be *cancelled*. 28

XXI. No *Bills* ſhall be iſſued for leſs than 8l. 6s. 8d.—Perſons to whom Bills are to be iſſued may have as many as they chuſe, not exceeding Amount by them paid, and ſo as 8l. 6s. 8d. ſhall be the common Divider. ib.

XXII. If Chief Governor ſhall think proper to call in and pay any of ſaid Bills, public *Notice* ſhall be given thereof,——requiring Perſons deſirous to have their Bills diſcharged to apply to Treaſury, not more than 12 Days from Day mentioned in ſuch Notice, &c.—who ſhall be paid in the Order they apply,—if not a ſufficient Number of Bills offered for diſcharge, like Notice ſhall be given,——and if not then offered for Payment, all Intereſt ſhall ceaſe thereon. 29, 30

XXIII. *Bills* when paid off ſhall be *cancelled*. 30

XXIV. To

SECTION. Page

XXIV. To pay the *Intereſt* of Sums borrowed on Debentures,—and ſaid *Annuities*, and the *Intereſt* of ſaid 140000l. 155000l. and 65000l. and alſo the *Intereſt* of ſaid 300000l. or ſo much as may be borrowed,—— from 25 *Dec.* 1781, until 25 *Dec.* 1783, there ſhall be paid to His Majeſty, over and above the Rates and Duties by 14 & 15 *C.* 2.—or by any other Act ſtill in Force, the Duties, &c. following, viz.—an additional 10d. *per* Gallon on *Aquavitæ*, *Strong Waters*, or *Spirits*, diſtilled in this Kingdom, by the firſt Maker or Diſtiller,—8d. *per* Gallon on Brandy, ſtrong Waters, and Spirits perfectly made, and on Spirits made of Wine, not above Proof, that ſhall be imported,—*Foreign Spirits*, above ſingle Spirits, imported, a Duty in Proportion to thoſe on Single of ſame Denomination according to comparative Strength,—4d. *per* Gallon on *Rum* or other Spirits of Sugar Colonies imported,—1s. *per* Gallon on *Brandy*, *Geneva*, and other Spirits imported, except of Sugar Colonies,—5d. *per* Pack on *Cards*. 30, 31, 32

XXV. No *Fee* to be deducted for Payment of Sums granted by this Act. 32

XXVI. *Aids hereby*; Applied to diſcharge the Intereſt of ſaid Principal Sums borrowed on Debentures unpaid 25 Dec. 1781,—and the *Annuities* granted for 265,000l.—for 175,000l.—and 300,000l.—and to pay expences on ſending *Annuities* to *London*, made payable there,—and to pay *Intereſt* on *Debentures* amounting to 315,000l. for payment of *Lotteries*,—and to pay *Intereſt* of 140,000l. 155,000l. and 65000l. borrowed on *Treaſury Bills*,—and to pay Intereſt on 300,000l. as raiſed by this Act at 4l. per Cent. per Ann. for 260,000l. thereof, and not exceeding 3d. by the day for each 100l. for 40000l. remaining thereof,—and to diſcharge Intereſt of a Sum not exceeding 360,000l. on *Treaſury Bills*. 33, 34

XXVII. *Annuities*, 13 & 14 *G.* 3. continued to 25 Dec. 1783. 34

XXVIII. *Surplus* of *Duties*, applied to payment of Principal Sums borrowed on *Debentures*,—and to pay *Lottery Debentures*,—and to pay 260,000l. borrowed this Seſſion at 4l. per Cent. 35

XXIX. So much of Principal Sums heretofore borrowed on Debentures as unpaid 25 Dec. 1783, as alſo the 260,000l. raiſed by this Act, and for which Debentures ſhall remain unpaid,—ſhall be paid to perſons to whom due, together with Intereſt. 35, 36

XXX. From 25 Dec. 1781, a ſeparate Account ſhall be kept of the Aids granted hereby or any Act now in force,—and *Commiſſioners* ſhall return weekly Abſtracts from *Collectors* to Accountant General, and from him to Treaſury,—Collectors to take Receipts for the ſame. 36

XXXI. All

SECTION. Page

XXXI. All *Duties* hereby ſhall be raiſed in like manner as directed by 14 & 15 *C.* 2.—or any other Revenue Law now in force. 37

XXXII. Such Perſons, not more than 7, as C. Governor ſhall appoint, ſhall be Managers & Directors,—who are to meet in *Dublin*, and majority preſent to cauſe Books to be prepared, every leaf divided into 3 Columns; the innermoſt to have 40000 *Tickets* printed on it in Arithmetical progreſſion,—upon the middle Column 40000 *Tickets* printed in like manner,—and in the extreme Column, a third ſeries of Tickets of ſame number,—with devices,—Tickets in extreme Column ſhall have printed thereon beſides the Number the words herein mentioned. 38, 39

XXXIII. The *Managers* to examine ſaid Books, and ſhall deliver them to *Vice Treaſurer*, &c.—taking an acknowledgment in writing for the ſame,—who ſhall be charged 5l. for each Ticket in extreme Columns as ſhall not be delivered back to *Managers*,—*Officers* of *Treaſury* are, upon receipt of every 200l. for 40 *Tickets*, with 39l. in part of ſubſcriptions of 130l. to *Loan*, to cut out of ſaid Books, through Devices, the number of Tickets, to be delivered to perſons intitled,—which Tickets are to be ſigned by *Officer* of *Treaſury*,—and perſons intitled may alſo ſign on the correſponding Tickets in the ſame Book. 39, 40

XXXIV. *Vice Treaſurer*, &c. with approbation of C. Governor, may appoint perſons uſually employed in his Office to ſign Tickets or Receipts iſſued on account of the Lottery. 41

XXXV. Said *Officers* of *Treaſury* on or before 1ſt June 1782, ſhall redeliver to *Managers* all ſaid Books, with the Tickets not cut out and delivered to perſons intitled,—and alſo an account of all ſums accrued or come to hands, and paid to Treaſury,—*Managers*, ſhall cauſe Tickets of outermoſt Column, not delivered to Contributors and Adventurers,—to be re-delivered to *Vice Treaſurer* to be diſpoſed of, or kept in *Treaſury*, 41, 42

XXXVI. *Tickets* not diſpoſed of, if drawn *Prizes* ſhall be a ſaving for the Public. 42

XXXVII. *Managers* ſhall cauſe all *Tickets* of middle Column delivered back to them from Treaſury, to be rolled up and made faſt with Thread, and to be cut off through Devices,—and put into a Box marked (*A*) which is to be put in another locked with five Locks, the Keys to be kept by as many *Managers* and ſealed,—*Tickets* in innermoſt Column ſhall remain in Books, for purpoſe of diſcovering Miſtake or Fraud. 42, 43

SECTION. Page

XXXVIII. *Managers* are to prepare other *Books*, every leaf to have 2 Columns, and upon innermoſt ſhall be printed *(Forty Thouſand Tickets)* of equal length and breadth,—the two Columns to have a Device,—13372 of the 40000 *Tickets* in outermoſt Column ſhall be *Fortunate Tickets*, which are to be written upon in words and figures as follows,

| Tickets. | £. |
|---|---|
| Upon 2 | 10000 |
| 2 | 5000 |
| 4 | 2000 |
| 8 | 1000 |
| 16 | 500 |
| 40 | 100 |
| 100 | 50 |
| 200 | 20 |
| 13000 | 10 |
| Firſt drawn | 1000 |
| Firſt drawn 10th day | 500 |
| Firſt drawn 15th day | 500 |
| Laſt drawn | 1000 |

over and above the 4 laſt mentioned Tickets, will amount to 200,000l.—all *Tickets* in outermoſt Columns to be rolled up, &c. and put in another *Box* marked *(B)* and that put in another with five *Locks*, the *Keys* to be kept by *Managers* and ſealed,—all which is to be done before 6 Days preceding the Day of drawing,—public notice ſhall be given of the time of putting Tickets in ſaid Boxes. 43, 44, 45, 46

XXXIX. On 24 June 1782, ſaid *Boxes* with the Tickets, ſhall be brought to place appointed by 9 o'Clock in the forenoon,—the Tickets muſt be well ſhaken, and the Perſon appointed ſhall take out one *Ticket* of thoſe *numbered*, and one other Perſon ſhall take out a Ticket from the Box wherein the 13372 *Fortunate*, and 26628 *Blank Tickets* are put,—the Numbers of each ſhall be named aloud, and if that drawn from the *Blanks* and *Prizes* ſhall be a *Blank*, that and the numbered *Ticket* ſhall be put on one File,—but if it ſhall be a *Prize*, the Sum written thereon, together with the Number, ſhall be entered in a Book,—2 Managers Names ſigned to ſuch Entries, and the Fortunate and numbered Ticket drawn together, ſhall be put on another *File*, and ſo the Drawing ſhall continue until the 13372 Fortunate Tickets, and one more for *laſt drawn*, ſhall be drawn,—adjourned from Day to Day till the Number aforeſaid be drawn,—the numbered and Fortunate Tickets ſo drawn, ſhall remain in a Box locked as aforeſaid, until taken out to adjuſt and ſettle the Property thereof. 46, 47, 48

XL. *Ma-*

SECTION. Page

XL. *Managers* ſhall publiſh the Number of the Ticket drawn againſt each Fortunate Ticket, and the *Sum*,—Diſputes determined by Majority of Managers. 49

XLI. *Oath* by *Manager*,—adminiſtered by any two. 50

XLII. *Vice Treaſurer*, &c. ſhall, before he receives any Book for ſaid Lottery from Managers as aforeſaid, receive from Contributors, &c. the whole of Money to be paid by them towards ſaid *Lottery*, together with Parts of Subſcriptions to *Loan*, as are before required,—and ſhall give a Receipt for ſuch Sums, together with 40 Tickets for every 200l. towards the Lottery, over and above 39l. to *Loan*. ib.

XLIII. Any Contributor or Adventurer who ſhall pay to Officer of Treaſury, any Proportion of Subſcriptions, and who do not on Days of Payment before mentioned advance the remaining Part, ſhall forfeit the Money ſo paid,—no *Tickets* to be delivered to ſuch defaulters, but ſhall be returned to Managers, together with the Tickets in the outermoſt Column of Books firſt mentioned,—to be delivered back to Treaſury to be ſold,—no benefit to ſuch Defaulters. 51, 52

XLIV. *Contributors*, who ſhall pay ſubſcriptions before reſpective days appointed, allowed 4l. per cent. for ſuch ſums. 52

XLV. Contributor to firſt Loan of 130,000l. who ſhall neglect to compleat his Subſcriptions on 1ſt Dec. 1782, ſhall forfeit Subſcriptions paid. 53

XLVI. *Chief Governor* ſhall reward ſaid Managers, &c. employed in ſaid buſineſs, and diſcharge incident expences. ib.

XLVII. Amount of *Prizes* in ſaid *Lottery* to be paid in ready Money on demand, after 1ſt Jan. 1783. 54

XLVIII. *Forging* or *aſſiſting* in forging any *Receipt* or *Ticket*, or altering any *Figure*, &c.—Perſons guilty thereof adjudged Felons, and ſhall ſuffer *Death*,—*Vice Treaſurer*, &c. or ſaid *Managers* may cauſe Perſons bringing ſuch forged *Receipt* or *Ticket*, to be apprehended and committed. 54, 55

XLIX. Perſons guilty of ſuch Offences, diſcovering on others, are hereby pardoned. 55

L. From 25 Dec. 1781, no perſon ſhall keep any *Office* for dealing in *Lottery Tickets* without a Licence. 56

SECTION. Page

LI. *Licence*, 50l.—granted by two or more Managers. 56

LII. *Licence* ſhall ſet forth the Name and Abode,—continuance 12 Months,—acting without *Licence*, or after *expiration*, Penalty each Offence, 200l. 57

LIII. Perſons acting contrary to this Act, forfeit, 200l. ib.

LIV. *Forging Licences*,—*Death* without Clergy. 58

LV. Not to occaſion corruption of Blood, &c. ib.

LVI. *Penalties*, relative to Lottery Offices or Licences recovered by Action of Debt, &c. in *C. Record*. ib.

LVII. Monies raiſed on *Licences*, applied to defray expences of *Lottery*,—ſurplus to Credit of the Nation. 58, 59

LVIII. Suit or Action againſt Perſons acting contrary to this Act, ſhall be within 3 Months after the Fact. 59

A N

Anno Regni viceſimo primo & ſecundo

# GEORGII III. Regis.

AN

# ACT

FOR

Granting unto His Majeſty, the ſeveral Aids, Duties, Rates, Impoſitions and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Sums therein provided for, and towards the Diſcharge of the ſaid Principal Sums, in ſuch Manner as therein is directed; and for ſuch other Purpoſes as are therein mentioned.

## CHAP. II.

CHAP. II.

19 & 20 G. 3. Recited.

WHEREAS by an Act of Parliament made and paſſed in the Nineteenth and Twentieth Years of Your Majeſty's Reign, intituled, *An Act for granting unto His Majeſty the ſeveral Duties, Rates, Impoſitions, and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Sums therein provided for, and towards the Diſ-*

CHAP. II.

*charge of the said Principal Sums in such Manner as therein is directed, and for such other Purposes as are therein mentioned*; several Aids and Additional Duties were granted to Your Majesty, Your Heirs and Successors from the Twenty-fourth Day of *June*, One thousand seven hundred and eighty, to the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one inclusive, to pay an Interest for the several Sums, in the said recited Act particularly mentioned, or so much thereof as should remain unpaid on the said Twenty-fourth Day of *June*, One thousand seven hundred and eighty, to the Person or Persons who lent the same, his, her, or their Executors, Administrators or Assigns, at the respective Rates therein particularly mentioned, to commence from the said Twenty-fourth Day of *June*, One thousand seven hundred and eighty, without any Fee or Charge, and free from all Deductions, Defalcations, and Abatements whatsoever, until such Time as they should be respectively paid their Principal Money, at one entire Payment: And whereas it was in and by the said Act recited, that it may be necessary that a further Sum or Sums, not exceeding in the Whole the Sum of Two Hundred and Sixty Thousand Pounds, should be raised to supply the Deficiencies that had arisen in the Aids granted theretofore and in that Session of Parliament for the Support of Your Majesty's Government, and the Payment of the Interest and Annuities therein before mentioned: And whereas it was in and by the said Act further recited, that it may be expedient to raise such further Sum and Sums of Money by all or each, or any of the Ways therein after

CHAP. II.

after mentioned, that is to ſay, One Loan by Debentures, to carry an Intereſt after the Rate of Four Pounds *per Centum per Annum*, or by Treaſury Bills to carry an Intereſt after the Rate of Three Pence by the Day for each One Hundred Pounds, or by one or more Lottery or Lotteries: And whereas it was thereby enacted, that for all and every ſuch Sum and Sums of Money, not exceeding in the Whole the Sum of Two Hundred and Sixty Thouſand Pounds, as ſhould at any Time or Times, before the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, be publickly directed and appointed by His Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, to be raiſed on Loan by Debentures towards ſupplying ſuch Deficiencies as aforeſaid, and ſhould be actually paid by any Perſon or Perſons into Your Majeſty's Treaſury, purſuant to ſuch Direction or Appointment, there ſhould be paid at the Receipt of Your Majeſty's Exchequer, by the Hands of the Vice-Treaſurer or Paymaſter-General, Vice-Treaſurers or Paymaſters-General, his or their Deputy or Deputies, at the End of every Six Calendar Months, to be computed from the reſpective Times of ſuch Payments, to the Perſon or Perſons ſo paying or lending the ſame, his, her, or their Executors, Adminiſtrators or Aſſigns, an Intereſt at the Rate of Four Pounds *per Centum per Annum*, without any Fee or Charge, and free from all Deductions, Defalcations and Abatements whatſoever, until ſuch Time as they ſhould be reſpectively paid their Principal Money at one enire Payment: And whereas it was in and by the ſaid re-

CHAP. II.

cited Act further Enacted, That Debentures or Receipts, bearing an Interest after the Rate of Four Pounds *per Centum per Annum*, should be given by the proper Officer of Your Majesty's Treasury for all and every such Sum and Sums of Money as should be so paid upon Loan, by Debenture, into the Receipt of Your Majesty's Exchequer: And whereas it was by the said recited Act further Enacted, That in Case His Excellency the Lord Lieutenant or other Chief Governor or Governors of this Kingdom for the Time being, should at any Time or Times within the Time aforesaid, publickly direct or appoint the Whole, or any Part of the said Sum of Two Hundred and Sixty Thousand Pounds, to be raised by Treasury Bills, if no Money should have been raised by Debentures as therein mentioned, previous to such Appointment, there should, for all and every such Sum and Sums of Money not exceeding in the Whole the Sum of Two Hundred and Sixty Thousand Pounds, as should be actually paid into Your Majesty's Treasury by any Person or Persons, at the Instance of His Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, towards supplying the Deficiencies therein mentioned, be paid at the Receipt of Your Majesty's Exchequer, by the Hands of the Vice-Treasurer or Paymaster-General, Vice-Treasurers or Paymasters-General, his or their Deputy or Deputies, at the End of every Six Calendar Months, to be computed from the Twenty-fourth Day of *June*, One thousand seven hundred and eighty, or such other subsequent Day as His Excellency

cellency the Lord Lieutenant or other Chief Governor or Chief Governors of this Kingdom for the Time being ſhould think proper to appoint, to the Perſon or Perſons ſo paying or lending the ſame, his, her, or their Executors, Adminiſtrators or Aſſigns, an Intereſt after the Rate of Three Pence by the Day for each One Hundred Pounds, without any Fee or Charge, and free from all Deductions, Defalcations, and Abatements whatſoever, until ſuch Time as he, ſhe, or they ſhould be reſpectively paid his, her, or their Principal Money at one entire Payment; but in Caſe any Sum or Sums of Money, ſhould have been raiſed on Loan by Debentures in Manner therein mentioned, previous to ſuch Appointment, then, for ſuch Sum or Sums of Money as ſhould not, together with the Sum or Sums of Money ſo raiſed by Debentures, exceed in the Whole the Sum of Two Hundred and Sixty Thouſand Pounds, and ſhould be actually paid into Your Majeſty's Treaſury, by any Perſon or Perſons, at the Inſtance of His Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, there ſhould be paid, at the Receipt of Your Majeſty's Exchequer, by the Hands of the Vice-Treaſurer or Paymaſter-General, Vice-Treaſurers or Paymaſters-General, his or their Deputy, or Deputies, at the End of every Six Calendar Months, to be computed from the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty, or ſuch other ſubſequent Day, as his Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, ſhould think proper to appoint, to the Perſon

or

CHAP. II.

or Perſons ſo paying or lending the ſame, his, her, or their Executors, Adminiſtrators, or Aſſigns, an Intereſt after the Rate of Three Pence by the Day for each One Hundred Pounds, without any Fee or Charge, and free from all Deductions, Defalcations, and Abatements whatſoever, until ſuch Time as he, ſhe, or they ſhould be reſpectively paid his, her, or their Principal Money, at one entire Payment: And whereas it was by the ſaid recited Act, further Enacted, That, for all and every ſuch Sum or Sums of Money as ſhould be ſo directed to be raiſed by Treaſury-Bills, and ſhould be actually paid into Your Majeſty's Treaſury, Bills, intitling the Bearer to the Amount of the Sums reſpectively ſpecified therein, declaring ſuch Amount to be payable as thereinafter mentioned, ſhould be iſſued and given by the proper Officers of Your Majeſty's Treaſury, ſuch Bills to bear an intereſt at the Rate of Three Pence by the Day for each One Hundred Pounds: And whereas it was by the ſaid Act further Enacted, That in Caſe his Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, ſhould at any Time or Times within the Time therein mentioned, publickly direct and appoint any Sum not exceeding Two Hundred Thouſand Pounds to be raiſed by one or more Lottery or Lotteries, for all and every ſuch Sum and Sums of Money, not exceeding in the whole the Sum of Two Hundred and Ten Thouſand Pounds, which ſhould be the Prizes to the Fortunate Adventurers in ſuch Lottery or Lotteries, as might be directed for raiſing the ſaid Sum of Two Hundred Thouſand Pounds, there ſhould be paid at the

CHAP. II.

the Receipt of Your Majeſty's Exchequer, by the Hands of the Vice-Treaſurer, or Paymaſter-General, Vice-Treaſurers, or Paymaſters-General, his or their Deputy or Deputies, at the End of every Six Calendar Months, to be computed from the Day or Days ſuch Lottery or Lotteries ſhould begin to be drawn, to the Perſon or Perſons who ſhould be entitled to the Prizes thereon reſpectively, his, her, or their Executors, Adminiſtrators, or Aſſigns, an Intereſt after the Rate of Four Pounds *per Centum per Annum*, without any Fee or Charge, and free from all Deductions, Defalcations, and Abatements whatſoever, until ſuch Time as he, ſhe, or they ſhould be reſpectively paid the Amount of his, her, or their reſpective Prizes at one entire Payment: And whereas it was by the ſaid recited Act further Enacted, That Debentures, bearing Intereſt after the Rate of Four Pounds *per Centum per Annum*, ſhould be given to the Proprietors of the Fortunate Tickets in ſuch Lottery or Lotteries, as the Caſe ſhould be, as, and for their reſpective Prizes, by the Proper Officers of Your Majeſty's Treaſury, for all and every ſuch Sum or Sums of Money as the Proprietors of the Fortunate Tickets in ſuch Lottery or Lotteries ſhould be reſpectively intitled unto: And whereas in Purſuance of the ſaid in Part recited Act, Debentures, bearing an Intereſt at the Rate of Four Pounds *per Centum per Annum*, have been iſſued for the Sum of One Hundred and Five Thouſand Pounds, Part of the ſaid Sum of Two Hundred and Sixty Thouſand Pounds therein mentioned, for the Purpoſe of diſcharging the Prizes in a Lottery eſtabliſhed agreeable to the ſaid Act: And whereas

CHAP. II.

whereas the further Sum of One Hundred and Fifty-five Thouſand Pounds, being the Reſidue of the ſaid Sum of Two Hundred and Sixty Thouſand Pounds, hath been raiſed by Treaſury Bills; and ſuch Bills have accordingly been iſſued for the ſame; and the ſame ſtill remain unpaid, and bear an Intereſt at the Rate of Three Pence by the Day for every One Hundred Pounds: And whereas by an Act paſſed in the Seventeenth and Eighteenth Years of Your Majeſty's Reign, intituled, *An Act for granting unto Your Majeſty the ſeveral Duties, Rates, Impoſitions and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Sums therein provided for; and towards the Diſcharge of the Principal Sums in ſuch Manner as therein is directed, and for ſuch other Purpoſes as are therein mentioned*; the Sum of One Hundred and Sixty-ſix Thouſand Pounds was provided to be raiſed by Debentures, bearing an Intereſt at the Rate of Four Pounds *per Centum per Annum*: And whereas by a Reſolution of the Houſe of Commons, bearing Date the Firſt Day of *September*, One thouſand ſeven hundred and eighty, it was reſolved, that whatever Sum or Sums of Money, not exceeding in the Whole the Sum of Sixty-five Thouſand Pounds, which ſhould be paid into Your Majeſty's Treaſury, at the Inſtance of his Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, towards diſcharging Debentures which had been iſſued, to the Amount of Sixty-five Thouſand Pounds, being Part of the ſaid Sum of One Hundred and Sixty-ſix Thouſand Pounds, that the Houſe would make good ſuch Bills as ſhould be

17 & 18 *G.* 3.

iſſued

CHAP. II.

iſſued for the ſame out of His Majeſty's Treaſury, with an Intereſt after the Rate of Four Pounds Eleven Shillings and Three Pence *per* Hundred, every of the ſaid Debentures to be cancelled as ſoon as diſcharged: And whereas in Purſuance of the ſaid Reſolution, and at the Inſtance of his Excellency the Lord Lieutenant, a Sum of Sixty-five Thouſand Pounds hath been paid into Your Majeſty's Treaſury for the Purpoſe of diſcharging the ſaid Debentures, to the Amount of Sixty-five Thouſand Pounds, which were accordingly diſcharged and cancelled on the Twenty-fifth Day of *March*, One thouſand ſeven hundred and eighty-one; and Treaſury Bills to a like Amount iſſued on the ſaid Day to the Perſons who ſo paid in the ſaid Sum: And whereas the Aids and Duties granted to Your Majeſty, in and by the ſaid recited Act of the Nineteenth and Twentieth Years of Your Majeſty's Reign, have not proved ſufficient to pay and diſcharge the ſaid ſeveral Principal Sums therein and herein before mentioned and the Intereſt of the ſame reſpectively: And whereas it is neceſſary to provide for the Payment of ſuch Part of the ſeveral Principal Sums at any Time or Times heretofore borrowed upon, or ſecured by Debentures, which carry an Intereſt at the Rate of Four Pounds *per Centum per Annum*, as ſhall remain unpaid on the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, together with the Intereſt thereof, and alſo to provide for the Payment of the ſeveral Life Annuities heretofore granted upon the reſpective Sums of Two Hundred and Sixty-five Thouſand Pounds; One Hundred and Seventy-five Thouſand Pounds; and Three

Aids and Duties by 19 & 20 Geo. 3. inſufficient.

CHAP. II.

Hundred Thousand Pounds; and also to provide for the Payment of such Part of a Sum of One Hundred and Forty Thousand Pounds; and of One other Sum of One Hundred and Fifty-five Thousand Pounds, borrowed upon Treasury Bills, by Virtue of Acts passed in the last Session of Parliament; and also of the Sum of Sixty-five Thousand Pounds borrowed upon Treasury Bills in Pursuance of the said Resolution, bearing Interest at the Rate of Three Pence *per* Day for each One Hundred Pounds, as shall remain unpaid on the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, together with the Interest thereof: We therefore Your Majesty's most dutiful and loyal Subjects the Commons of *Ireland* in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal and Commons in this present Parliament assembled, and by the Authority of the same, That for so much of the several Principal Sums, at any Time or Times heretofore borrowed upon, or secured by Debentures, bearing an Interest at the Rate of Four Pounds *per Centum per Annum*, whether Lottery Debentures or others, as shall remain unpaid on the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, there shall be paid at the Receipt of Your Majesty's Exchequer by the Hands of the Vice Treasurer or Vice Treasurers, Paymaster, or Receiver General, his or their Deputy or Deputies, at the End of every Six Calendar Months, to be computed from the

For sums heretofore borrowed upon, or secured by Debentures bearing interest, 4l. per cent. per ann as unpaid 25 Dec. 1781, there shall be paid at Exchequer, every six months from said day to persons intitled, the aforesaid interest of 4l. per cent. without any deduction.

CHAP. II.

the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, to the Perſon or Perſons who has or have paid or lent, or become entitled to the ſame, his, her, or their Executors, Adminiſtrators or Aſſigns, an Intereſt at the Rate of Four Pounds *per Centum per Annum*, without any Fee or Charge, and free from all Deductions, Defalcations, and Abatements whatſoever, until ſuch Time as they ſhall be reſpectively paid their Principal Money at one entire Payment.

*Life Annuities*, Subſcribers of the Sums herein, ſhall be paid according to intent of former acts.

II. And be it further Enacted by the Authority aforeſaid, That the ſaid ſeveral Life Annuities heretofore granted to the ſeveral Subſcribers who advanced and paid the ſaid Three ſeveral Sums of Two Hundred and Sixty-five Thouſand Pounds; One Hundred and Seventy-five Thouſand Pounds; and Three Hundred Thouſand Pounds, into Your Majeſty's Treaſury, ſhall and may be regularly paid to the Perſons thereunto reſpectively entitled, as the ſame ſhall become due, according to the true Intent and Meaning of the ſeveral Acts heretofore made concerning the ſame reſpectively.

*Treaſury Bills*, For Sums paid to Treaſury, viz. 140,000l. and 155,000l. there ſhall be paid, from 25 Dec. 1781, an intereſt of 3d. per day for every 100l. without any deductions.

III. And be it further Enacted by the Authority aforeſaid, That for the ſaid Two reſpective Sums of One Hundred and Forty Thouſands Pounds, and One Hundred and Fifty-five Thouſand Pounds, already paid into Your Majeſty's Treaſury of this Kingdom, and for which Treaſury Bills have iſſued purſuant to the ſeveral Acts herein before mentioned, there ſhall be paid at the Receipt of Your Majeſty's Exchequer, by the Hands of the Vice

CHAP. II.

Treasurer or Vice Treasurers, his or their Deputy or Deputies, from the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, to the Person or Persons having paid the same, his, her, or their Executors, Administrators or Assigns, an Interest, after the Rate of Three Pence by the Day for every One Hundred Pounds, without any Fee or Charge, and free from all Deductions, Defalcations and Abatements whatsoever, until they shall be respectively paid or satisfied their Principal Money at one entire Payment.

*Treasury Bills*, for 65,000l. raised pursuant to vote of House of Commons, 1st Sept. 1780, there shall be paid an interest of 3d. per day for every 100l. from date of Treasury Bills,

IV. And be it further Enacted by the Authority aforesaid, That for the said Sum of Sixty-five Thousand Pounds, so raised upon Treasury Bills, in pursuance of the said Resolution of the House of Commons, bearing Date the First Day of *September*, One thousand seven hundred and eighty, and actually paid into Your Majesty's Treasury of this Kingdom, there shall be paid at the Receipt of Your Majesty's Exchequer, by the Hands of the Vice Treasurer or Vice Treasurers, his or their Deputy or Deputies, to the Person or Persons so having paid the same, his, her, or their Executors, Administrators, or Assigns, an Interest, after the Rate of Three Pence by the Day for every One Hundred ounds, to commence and be computed from the Day of the Date of such Treasury Bills respectively, without any Fee or Charge, and free from all Deductions, Defalcations and Abatements whatsoever, until they shall be respectively paid or satisfied their Principal Money at one entire Payment.

without any deductions.

V. And

CHAP. II.

*Treasury Bills*, issued pursuant to said resolution shall, from 24 June, 1783, if not sooner paid be received in payment of any Revenue, Aid or Tax in this Kingdom.

V. And be it further Enacted by the Authority aforesaid, That every Treasury Bill issued, pursuant to the said Resolution, shall and may from and after the Twenty fourth Day of *June*, One thousand seven hundred and Eighty-three, if not sooner paid, be received, taken, and be current to any Receiver or Collector of the Customs, Excise, or any Revenue, Aid, or Tax, in this Kingdom, for and in Satisfaction of any Custom, Excise, Revenue, Aid, or Tax, then due or thereafter to become due or payable to Your Majesty, Your Heirs and Successors, and shall be taken, pass, and be current at the Receipt of Your Majesty's Treasury, from every such Receiver or Collector, for or in Respect of the Customs, Excise, or any other Revenue, Aid, or Tax, by him received or collected, from and after the Twenty-fourth Day of *June*, One Thousand seven Hundred and eighty-three.

Necessary to raise 300,000l. to supply deficiencies,

partly by Loan Debentures to carry interest 4l. per cent. per annum, with one or more Lotteries in aid thereof, and partly by Treasury Bills, to carry interest at rate of 3d. by the day for each 100l.

VI. And whereas it may be necessary that a further Sum or Sums, not exceeding in the whole the Sum of Three Hundred Thousand Pounds, shall be raised to supply the Deficiencies that have arisen in the Aids granted heretofore, or that may arise in the Aids granted this Session of Parliament for the Support of Your Majesty's Government: And whereas it may be expedient to raise such further Sum or Sums of Money, by the Ways herein after mentioned, that is to say, partly on one or more Loan or Loans by Debentures, to carry an Interest after the Rate of Four Pounds *per Centum per Annum*, with one or more Lottery or Lotteries in Aid thereof,

CHAP. II.

thereof, and partly by Treasury Bills, to carry an Interest after the rate of Three Pence by the Day for each One Hundred Pounds, which shall be raised thereon: We Your Majesty's most Dutiful and Loyal Subjects the Commons of *Ireland* in Parliament assembled, do most humbly beseech Your Majesty that it may be Enacted, and be it Enacted by the Authority aforesaid, that for all and every such Sum and Sums of Money, not exceeding the Sum of One Hundred and Thirty Thousand Pounds, as shall be actually paid by any Person or Persons into Your Majesty's Treasury, in the Manner herein after mentioned, there shall be paid at the Receipt of Your Majesty's Exchequer, by the Hands of the Vice Treasurer or Vice Treasurers, Paymaster or Paymasters General, his, or their Deputy or Deputies, at the End of every Six Calendar Months, to be computed from the Twenty-fifth Day of *June*, One thousand seven hundred and eighty-two, to the Person or Persons so paying or lending the same, his, her, or their Executors, Administrators, or Assigns, an Interest at the Rate of Four Pounds *per Centum per Annum*, without any Fee or Charge, and free from all Deductions, Defalcations, and Abatements whatsoever, until such Time as they shall be respectively paid their Principal Money at one entire Payment.

For every sum not exceeding 130,000l. paid into *Treasury* in manner herein after, there shall be paid every six months from 25 June, 1782, an interest of 4l. per cent. without any deductions.

VII. And be it further Enacted by the Authority aforesaid, That a Debenture or Receipt for every Sum of One Hundred and Thirty Pounds so to be subscribed and paid, bearing an Interest after the Rate of Four Pounds *per Centum per Annum*, shall

*Debentures*, for every 130l. subscribed, bearing interest, 4l. per cent. per annum, shall be given,

CHAP. II.

ſhall be given by the proper Officers of Your Majeſty's Treaſury, for all and every ſuch Sum and Sums of Money, ſo to be paid towards ſaid Loan of One Hundred and Thirty Thouſand Pounds into the Receipt of Your Majeſty's Exchequer, in like Manner as hath been uſually done in Caſes where Principal Sums have been heretofore borrowed on Loan by Debentures, and the ſaid Debentures or Receipts ſo to be given, ſhall be numbered in Arithmetical Progreſſion where the common Exceſs or Difference is to be one until the whole ſhall be numbered, beginning with the Number next after the laſt Number of the Receipts or Debentures, for the Sums ſo heretofore borrowed, and now ſtanding out at an Intereſt of Four Pounds *per Centum per Annum*, in Manner aforeſaid.

*Debentures*, to be numbered.

VIII. And whereas in Order to effectuate the raiſing of the ſaid Sum of One Hundred and Thirty Thouſand Pounds by Loan on Debenture as aforeſaid, it will be neceſſary to eſtabliſh a Lottery in Aid of ſaid Loan, on ſuch Scheme, and in ſuch Manner and form as are herein after expreſſed: Be it Enacted by the Authority aforeſaid, That the ſaid Lottery ſhall conſiſt of Forty Thouſand Tickets, at the Rate of Five Pounds for each Ticket, to be paid for by the Perſons contributing to the ſaid Loan of One Hundred and Thirty Thouſand Pounds, in the Manner and at the Times herein after mentioned.

*A Lottery*, to conſiſt of 40,000 Tickets to be paid for by perſons contributing to ſaid Loan of 130,000l.

IX. And be it further Enacted by the Authority aforeſaid, That it ſhall and may be lawful for all

All perſons may contribute to ſaid Loan,

CHAP. II.

all Persons, Natives or Foreigners, and all Bodies Politick or Corporate, to contribute to the Payment of the said Sum of One Hundred and Thirty Thousand Pounds, and to pay the Price of as many Tickets as they shall be respectively intitled to, at the Rate of Five Pounds for each Ticket, in Manner, and at the respective Days of Payment herein limited.

and pay for as many *Tickets* as intitled to, at 5l. for each.

*Contributors* to Loan, shall for every 130l. be also intitled to subscribe for 40 *Lottery Tickets* at 5l. for each,

X. And be it further Enacted by the Authority aforesaid, That every such Contributor or Contributors, subscribing or signifying his, her, or their Consent for that Purpose, shall, for every Sum of One Hundred and Thirty Pounds, which he, she, or they shall subscribe for and pay towards said Loan of One Hundred and Thirty Thousand Pounds, be also entitled to subscribe for and receive Forty Lottery Tickets, at the Price of Five Pounds for each Lottery Ticket, to be paid for by the Person or Persons so subscribing to the said Loan of One Hundred and Thirty Thousand Pounds, in the Manner, and at the Times, and in the Proportions herein after mentioned, that is to say, every such Contributor shall, on or before the Twelfth Day of *January*, One thousand seven hundred and eighty-two, advance, by Way of Deposit to the Vice Treasurer, or Paymaster General, Vice Treasurers or Paymasters General, his, or their Deputy or Deputies, the Sum of Five Pounds *per Centum* out of such Sum as such Contributor shall subscribe to the said Loan of One Hundred and Thirty Thousand Pounds, together with the Sum of Ten Pounds *per Centum* out of such Sum as such Contributor shall subscribe to the

and shall on or before 12 Jan. 1782, advance to *Treasury* 5l. per cent. out of sums subscribed to *Loan*,

together with 10l. per cent. out of sums subscribed to *Lottery*,

CHAP. II.

the ſaid Lottery in Part Payment of the Money to be paid towards ſuch Loan and Lottery reſpectively, and as a Security for making the ſubſequent Payments towards the ſaid Loan and Lottery, on or before the Times herein after mentioned; and every ſuch Contributor ſhall alſo, on or before the Twentieth Day of *February*, One thouſand ſeven hundred and eighty-two, advance the further Sum of Five Pounds *per Centum* out of ſuch Sum as ſuch Contributor ſhall ſubſcribe to the ſaid Loan, together with the further Sum of Twenty Pounds *per Centum* out of ſuch Sum as ſuch Contributor ſhall ſubſcribe to the ſaid Lottery, as and for the ſecond Payment; and ſhall alſo, on or before the Twentieth Day of *March*, One thouſand ſeven hundred and eighty-two, advance the further Sum of Five Pounds *per Centum* out of ſuch Sum as ſuch Contributor ſhall ſubſcribe to the ſaid Loan, together with the further Sum of Twenty Pounds *per Centum* out of ſuch Sum as ſuch Contributor ſhall ſubſcribe to the ſaid Lottery, as and for the third Payments; and ſhall alſo, on or before the Twentieth Day of *April*, One thouſand ſeven hundred and eighty two, advance the further Sum of Five Pounds *per Centum* out of ſuch Sum as ſuch Contributor ſhall ſubſcribe to the ſaid Loan, together with the further Sum of Twenty Pounds *per Centum* out of ſuch Sum as ſuch Contributor ſhall ſubſcribe to the ſaid Lottery, as and for the Fourth Payments; and ſhall alſo, on or before the Twentieth Day of *May*, One thouſand ſeven hundred and eighty-two, advance the further Sum of Ten Pounds *per Centum* out of ſuch Sum as ſuch Contributor ſhall ſubſcribe to the ſaid Loan,

and on or before 20th of February 1782, the further ſum of 5l. per cent. to ſaid *Loan*, and 20l. to the *Lottery*, as the ſecond payment,

and alſo on or before 20th March 1782, 5l. per cent. to *Loan*, and 20l. to ſaid Lottery as the third payment,

and on or before 20th of April 1782, 5l. to *Loan*,

and 20l. to ſaid Lottery, as the 4th payments,

and on or before 20th of May 1782, 10l. to *Loan* and 30l. to ſaid *Lottery*, as the 5th payments on the ſaid *Loan* and the laſt on ſaid *Lottery*,

CHAP. II.

together with the further Sum of Thirty Pounds *per Centum* out of such Sum as such Contributor shall subscribe to the said Lottery, as and for the Fifth Payments on the said Loan; and as and for the last Payment on the said Lottery, and shall also, on or before the First Day of *December*, One thousand seven hundred and eighty-two, pay in the further Sum of Seventy Pounds *per Centum*, being the Residue of such Sum as such Contributor shall subscribe to the said Loan, as and for the last Payment; and that upon the Whole of such Payments to the said Lottery being compleated, and said first Five several Payments being made towards the said Loan of One Hundred and Thirty Thousand Pounds, or otherwise made good by Advance, as herein after mentioned, Lottery Tickets shall be delivered to the Persons so having made such Payments as soon as the same can be prepared, or Certificates in Lieu thereof, until such Tickets shall be prepared.

and on or before 1st of December 1782, the further sum of 70l. as the last payment to said *Loan*,

upon the whole of such payments being made, *Lottery Tickets* shall be delivered or Certificates 'till Tickets prepared.

XI. And for the Purpose of raising a further Sum of One Hundred and Thirty Thousand Pounds, Part of the said Sum of Three Hundred Thousand Pounds hereby intended to be raised: Be it Enacted by the Authority aforesaid, That for all and every such further Sum and Sums of Money, not exceeding the said further Sum of One Hundred and Thirty Thousand Pounds, Part of the said Sum of Three Hundred Thousand Pounds, as shall be actually paid by any Person or Persons into Your Majesty's Treasury, at such Time or Times as His Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being,

being, ſhall publickly direct or appoint, there ſhall be paid at the Receipt of Your Majeſty's Exchequer, by the Hands of the Vice Treaſurer or Paymaſter General, Vice Treaſurers or Paymaſters General, his or their Deputy or Deputies, at the End of every Six Calendar Months, to be computed from ſuch Time ſubſequent to the Payment of the ſaid further Sum of One Hundred and Thirty Thouſand Pounds, or any Part thereof, as His Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, ſhall publickly direct and appoint.

XII. And be it further Enacted by the Authority aforeſaid, That Debentures or Receipts, bearing an Intereſt after the Rate of Four Pounds *per Centum per Annum*, ſhall be given by the proper Officers of Your Majeſty's Treaſury, for all and every ſuch Sum and Sums of Money ſo to be paid into the Receipt of Your Majeſty's Exchequer towards the ſaid laſt mentioned Loan of One Hundred and Thirty Thouſand Pounds, in like Manner as hath been uſually done in Caſes where Principal Sums have been heretofore borrowed on Loan by Debentures; and the ſaid Debentures or Receipts ſo to be given, ſhall be numbered in Arithmetical Progreſſion, where the common Exceſs or Difference ſhall be one until the Whole ſhall be numbered, beginning with the Number next after the laſt Number of the Receipts or Debentures for Sums borrowed, and then ſtanding out, at an Intereſt of Four Pounds *per Centum per Annum*, in Manner aforeſaid.

CHAP. II.

XIII. And whereas in order to effectuate the raising the said further Sum of One Hundred and Thirty Thousand Pounds by Loan on Debenture as aforesaid, it may be necessary to establish one or more Lottery or Lotteries, in Aid of the said last mentioned Loan of One Hundred and Thirty Thousand Pounds, Part of the said Sum of Three Hundred Thousand Pounds: Be it further Enacted by the Authority aforesaid, That it shall and may be lawful to and for His Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, to establish one or more Lottery or Lotteries to effectuate the raising of the said last mentioned Sum of One Hundred and Thirty Thousand Pounds, as he or they shall direct and appoint; and that every such Lottery or Lotteries shall be drawn at such Time or Times after the First Day of *January*, One thousand seven hundred and eighty-three, and consist of such Number of Tickets, at such Price or Prices, to be subscribed for and paid at such Time and Times, and in such Proportions, and upon such Scheme or Schemes of Prizes, to be paid in ready Money, with all such further and other Regulations, Powers, and Provisions necessary to the carrying the same into Execution, as shall be appointed and directed by His Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being; and that such Lottery or Lotteries so to be established in pursuance of this Act, shall be conducted and carried on with such Powers and Authorities, and under such Regulations

*A Lottery*, For raising 130,000l. after 1st of January, 1783,

as shall be appointed by Chief Governor,

to be under such regulations, &c.

tions

CHAP. II.

tions and Directions, Form of Books, Mode of Drawing, Proviſions as to Tickets re-delivered, or not ſubſcribed for, Rewards to Managers, and other Officers, Diſcounts for Subſcriptions advanced, ſuch Forfeiture for omitting to pay or compleat Subſcriptions to ſaid laſt mentioned Loan and Lottery or Lotteries, ſuch Powers to defray incident Expences neceſſary to be incurred in the Execution of ſuch Lottery or Lotteries, ſuch Remedies by Penalties, Forfeitures, Payment for Licences, and otherwiſe, as are ſeverally mentioned, touching the carrying into Execution the Lottery herein mentioned, eſtabliſhed for the Purpoſe of effectuating the Payment of the firſt-mentioned Loan of One Hundred and Thirty Thouſand Pounds already by this Act provided to be raiſed, as fully and effectually to all Intents and Purpoſes, as if the ſame and every of them were herein particularly ſet forth and enacted with Reſpect to the ſaid Lottery or Lotteries to be eſtabliſhed for effectuating the raiſing of the ſaid ſecond Sum of One Hundred and Thirty Thouſand Pounds on Loan by Debenture.

as are mentioned for the Lottery herein, for raiſing the firſt mentioned Loan of 130,000l.,

XIV. And be it further Enacted by the Authority aforeſaid, That for all and every ſuch further Sum or Sums of Money, not exceeding in the Whole the Sum of Forty Thouſand Pounds, being the remaining Part of the ſaid Sum of Three Hundred Thouſand Pounds, as ſhall be actually paid by any Perſon or Perſons into Your Majeſty's Treaſury, at the Inſtance of His Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, there ſhall be paid at the

For every further ſum, not exceeding 40000l. being the remaining part of the 300,000l. paid into *Treaſury*,

CHAP. II.

there shall be paid every 6 Months from respective payments,

Interest agreed on by Chief Governor not exceeding 3d. by the Day for each 100l.

without any Deductions.

the Receipt of Your Majesty's Exchequer, by the Hands of the Vice Treasurer or Paymaster General, Vice Treasurers or Paymasters General, his or their Deputy or Deputies, at the end of every Six Calendar Months, to be computed from the respective Times of Payment thereof, to the Person or Persons so paying or lending the same, his, her, or their Executors, Administrators, or Assigns, such Interest as shall be agreed upon by His Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, not exceeding the Rate of Three Pence by the Day for each One Hundred Pounds, without any Fee or Charge, and free from all Deductions, Defalcations, and Abatements whatsoever, until such Time as they shall be respectively paid their Principal Money at one entire Payment.

*Treasury Bills* heretofore issued for 140000l. unpaid on 24 *June* 1782, 155000l. and 65000l. unpaid 24 *June* 1783, are, if not paid off on or before said respective Days, to be taken for Payment of any Revenue, Aid, &c.

XV. And whereas the Treasury Bills, which have heretofore issued for the Sum of One Hundred and Forty Thousand Pounds, are, if not paid off on or before the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, and the Treasury Bills which have heretofore issued for the Sums of One Hundred and Fifty-five Thousand Pounds, and Sixty-five Thousand Pounds, are, if not paid off on or before the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-three, to be received, taken, and be current to any Receiver or Collector in this Kingdom, of the Customs, Excise, or any Revenue, Aid, or Tax in this Kingdom for or in Satisfaction of any Custom, Excise, Revenue, Aid, or Tax then due, or thereafter

after to become due or payable to Your Majeſty, Your Heirs or Succeſſors, and to be taken, paſs, and be current at the Receipt of Your Majeſty's Treaſury, from every ſuch Receiver or Collector, for and in Reſpect of the Cuſtoms, Exciſe, or any Revenue, Aid, or Tax by him collected or received on or after the ſaid reſpective Days.

*Treaſury Bills.*

To provide for Payment of ſaid *Treaſury Bills*, or to replace Sums paid out of Revenue in Diſcharge of the ſame,

XVI. And whereas in Order to provide for the Payment of ſaid Treaſury Bills which have heretofore iſſued, or to replace ſuch Sums as ſhall be paid or allowed out of Your Majeſty's Revenue in diſcharge of the ſame, it will be neceſſary to make ſome further Proviſion touching the ſame: Be it Enacted by the Authority aforeſaid, That as to all ſuch Treaſury Bills ſo iſſued for the ſaid Sum of One Hundred and forty Thouſand Pounds which are ſo made current from and after the Twenty-fourth Day of June, One thouſand ſeven hundred and eighty-two, it ſhall and may be lawful for his Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, at any Time or Times from and after the ſaid Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, to call in, pay off, and diſcharge the ſame, or ſuch Part thereof as ſhall remain unpaid, or unſatisfied at ſuch Time or Times reſpectively; and that for all and every ſuch Principal Sum or Sums of Money, not exceeding in the whole the Amount of the Principal Money due on ſuch Treaſury Bills, as ſhall be ſo as aforeſaid called in, paid off, or otherwiſe ſatisfied or diſcharged, and which from and after the Twenty-fourth Day

as to ſuch ſo iſſued for ſaid 140000l. and made current from 24 *June* 1782,

Chief Governor may from ſaid Day, call in and pay off the ſame,

and for the principal Sums due on ſuch Treaſury Bills ſo called in, and which from 24 *June* 1782, ſhall be paid into Treaſury, to replace ſaid principal Sums, there ſhall be paid by Vice Treaſurer,

CHAP. II.

&c. every 6 Months from respective Payments, Interest not exceeding 3d. by the Day for each 100l. free from Deductions.

Day of *June*, One thousand seven hundred and eighty-two, shall be actually paid by any Person or Persons into Your Majesty's Treasury, at the Instance of His Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, to replace said Principal Sum or Sums, there shall be paid at the Receipt of Your Majesty's Exchequer, by the Hands of the Vice Treasurer or Paymaster General, Vice Treasurers or Paymasters General, his or their Deputy or Deputies, at the End of every Six Calendar Months, to be computed from the respective Times of such Payments, to the Person or Persons so paying or lending the same, his, her, or their Executors, Administrators or Assigns, such Interest as shall be agreed upon by His Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, not exceeding the Rate of Three Pence by the Day for each One Hundred Pounds, without any Fee or Charge, and free from all Deductions, Defalcations, or Abatements whatsoever, until such Time as they shall be respectively paid their Principal Money, at one entire Payment.

*Treasury Bills*, issued for 155000l. and 65000l. and made current from 24 *June* 1783,

XVII. And be it further Enacted by the Authority aforesaid, That as to all such Treasury Bills, so issued for the said Sums of One Hundred and Fifty-five Thousand Pounds, and Sixty-five Thousand Pounds, which are so made current from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-three, it shall and may be lawful for His Excellency the Lord Lieutenant,

or

CHAP. II.

or other Chief Governor or Governors of this Kingdom for the Time being, at any Time or Times from and after the ſaid Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-three, to call in, pay off, and diſcharge the ſame, or ſuch Part thereof as ſhall remain unpaid or unſatisfied at ſuch Time or Times reſpectively; and that for all and every ſuch Principal Sum or Sums of Money, not exceeding the Amount of the Principal Money due on ſuch laſt mentioned Treaſury Bills, as ſhall be ſo as aforeſaid called in, paid off, or otherwiſe ſatisfied or diſcharged, and which from and after the ſaid Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-three, ſhall be actually paid by any Perſon or Perſons into Your Majeſty's Treaſury, at the Inſtance of his Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, to replace ſaid Principal Sum or Sums, there ſhall be paid at the Receipt of Your Majeſty's Exchequer, by the Hands of the Vice Treaſurer or Paymaſter General, Vice Treaſurers or Paymaſters-General, his or their Deputy or Deputies, at the End of every Six Calendar Months, to be computed from the reſpective Times of ſuch Payments, to the Perſon or Perſons ſo paying or lending the ſame, his, her, or their Executors, Adminiſtrators, or Aſſigns, ſuch Intereſt, as ſhall be agreed upon by His Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, not exceeding the Rate of Three Pence by the Day for each One Hundred Pounds, without any Fee or Charge, and free from

Chief Governor may from ſaid Day, call in and pay off the ſame,

3d. by the Day allowed for each 100l. ſo paid,

all Deductions, Defalcations or Abatements whatſoever, until ſuch Time as they ſhall be reſpectively paid their Principal Money at one entire Payment.

For Sums not exceeding ſaid 360000l. paid into Treaſury in Diſcharge of ſaid Bills, and alſo for ſaid 40000l. part of ſaid 300000l.

which ſhall be paid into Treaſury as aforeſaid,

XVIII. And be it Enacted by the Authority aforeſaid, That for all and every ſuch Sum or Sums of Money, not exceeding in the Whole the ſaid Sum of Three Hundred and Sixty Thouſand Pounds, being the Amount of the ſaid Three ſeveral Sums before mentioned, as ſhall at the reſpective Times herein before mentioned, be ſo paid into Your Majeſty's Treaſury for the Purpoſe of replacing ſuch Sums as ſhall have been paid or allowed in Diſcharge of ſuch Treaſury Bills as aforeſaid; and alſo for all and every ſuch Sum or Sums of Money, not exceeding the Sum of Forty Thouſand Pounds, Part of the ſaid Sum of Three Hundred Thouſand Pounds intended to be raiſed by Virtue of this Act, which ſhall be paid into Your Majeſty's Treaſury as aforeſaid, Bills intitling the Bearer to the Amount of the Sums to be reſpectively ſpecified therein, and declaring ſuch Amount to be payable at ſuch Time and Times as ſhall be hereafter directed by Parliament, ſhall be iſſued and given by the proper Officers of Your Majeſty's Treaſury; ſuch Bills to bear an Intereſt at ſuch Rate as ſhall be agreed on by His Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, not exceeding the Rate of Three Pence by the Day for each One Hundred Pounds, ſaid Bills to be numbered in Arithmetical Progreſſion, where the common Exceſs of Difference is to be

Bills ſhall be given to bear Intereſt 3d. by the Day for each 100l.

be one, until the Whole ſhall be numbered, beginning with the Number One.

XIX. Provided always, That every ſuch Bill or Bills ſo to be iſſued for the ſaid Sum of One Hundred and Forty Thouſand Pounds, or any Part thereof as aforeſaid, ſhall and may from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-four, if not ſooner paid off; and alſo provided, that every ſuch Bill or Bills ſo to be iſſued for the ſaid Sums of One Hundred and Fifty-five Thouſand Pounds, and Sixty-five Thouſand Pounds, or any Part thereof as aforeſaid, ſhall and may from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-five, if not ſooner paid off; and provided alſo, that every ſuch Bill or Bills, ſo to be iſſued for the ſaid Sum of Forty Thouſand Pounds, or any Part thereof as aforeſaid, ſhall and may from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-ſix, if not ſooner paid off, be received and taken by, and be current to any Receiver or Collector in this Kingdom of the Cuſtoms, Exciſe, or any Revenue, Aid, or Tax in this Kingdom, for and in Satisfaction of any Cuſtom, Exciſe, Revenue, Aid, or Tax, then or thereafter reſpectively to become due or payable to Your Majeſty, Your Heirs and Succeſſors, and ſhall be taken, paſs, and be current at the Receipt of Your Majeſty's Treaſury from every ſuch Receiver or Collector, for, or in Reſpect of the Cuſtoms, Exciſe, or any Revenue, Aid, or Tax by him collected or received on or after the ſaid Twenty-fourth

*Bills* iſſued for ſaid 1400001. ſhall, from 24 *June* 1784, if not ſooner paid off,

and *Bills* iſſued for ſaid 1550001. and 650001. ſhall, from 24 *June* 1785, if not ſooner paid off,

and Bills iſſued for ſaid 400001. ſhall, from 24 *June* 1786, if not ſooner paid off, be received in Payment of any *Revenue*, *Aid*, or *Tax*, from ſaid reſpective Days.

Day of *June*, One thouſand ſeven hundred and eighty-four, and Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-five, and Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-ſix reſpectively.

*Intereſt* on ſaid *Bills* ſhall ceaſe, when received by any *Collectors* of *Revenue*,

XX. And be it Enacted by the Authority aforeſaid, That ſo ſoon as any of the ſaid Treaſury Bills, which have heretofore iſſued, or which ſhall or may iſſue in purſuance of this Act, ſhall be received by any Receiver or Collector, for, or in Reſpect of any Aid, Cuſtom, Tax, or Revenue, purſuant to the ſeveral Proviſions in the ſaid recited Acts, and this preſent Act contained, all Intereſt ſhall ceaſe from the Day of ſuch Receipt, and ſhall be no longer payable thereon; and the ſame, when paid by ſuch Receiver or Collector into Your Majeſty's Treaſury, ſhall be cancelled.

and when paid by *Collector* into Treaſury, ſhall be *cancelled*.

No *Bills* ſhall be iſſued for leſs than 8l. 6s. 8d.

XXI. Provided alſo, in order to avoid ſmall Fractional Diviſions of Daily Intereſt leſs than a Farthing, on ſaid Bills; Be it Enacted by the Authority aforeſaid, That no ſuch Bill ſhall be iſſued for any Sum, leſs than Eight Pounds Six Shillings and Eight Pence; and that every Perſon to whom any ſuch Bill or Bills is or are to be iſſued, ſhall or may, at his, or her Option, have and receive one Bill, or ſeveral Bills, for ſuch Sum as he or ſhe ſhall chuſe, ſo as ſuch Bill or Bills, if more than one, do not exceed in the whole the Amount of the Money by him, her, or them paid into the Receipt of Your Majeſty's Treaſury, in purſuance of this Act, and ſo as that no Bill do iſſue for any greater Sum than Eight Pounds Six Shillings and Eight Pence, except

Perſons to whom Bills are to be iſſued may have as many as they chuſe, not exceeding Amount by them paid, and ſo as 8l. 6s. 8d. ſhall be the common Divider.

cept ſuch Sum as Eight Pounds Six Shillings and Eight Pence ſhall be the Common Divider of. CHAP. II.

If Chief Governor ſhall think proper to call in and pay any of ſaid Bills, public *Notice* ſhall be given thereof,

XXII. And be it further Enacted by the Authority aforeſaid, That in Caſe his Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, ſhall think proper, at any Time or Times, purſuant to the Proviſions aforeſaid, to call in and pay off any of the ſaid Treaſury Bills heretofore iſſued, Publick Notice ſhall be given thereof in ſuch Manner as ſhall be directed by his Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, requiring all Perſons who hold any of the ſaid Bills, and are deſirous to have the ſame diſcharged, to apply to the Treaſury at ſome Day to be named in ſuch Notice, not more than twelve Days diſtant, and to ſpecify the Number and Amount of his, her, or their Bills; and ſuch Perſons ſhall be paid off in the Order they ſhall apply on ſaid Day, until the whole of the Money to be applied at ſuch Time, in diſcharge of Treaſury Bills, ſhall be paid; and in Caſe a ſufficient Number of Bills ſhall not be offered for Diſcharge on ſaid Day, Publick Notice ſhall be given thereof, in Manner aforeſaid; and that on ſome ſubſequent Day, to be named in ſuch Notice, not more than twelve Days Diſtance, Treaſury Bills, iſſued by Virtue of this Act, to the Amount of the Money which ſhall be ſpecified in ſuch Notice, will then be diſcharged; and in ſuch Notice the Holders of the ſame ſhall be required to apply at the Treaſury on ſaid Day for Payment; and if on ſaid Day, any

requiring Perſons deſirous to have their Bills diſcharged to apply to Treaſury, not more than 12 Days from Day mentioned in ſuch Notice, &c.

who ſhall be paid in the Order they apply,

if not a ſufficient Number of Bills offered for diſcharge, like Notice ſhall be given,

and if not then offered for Pay-

any of the Holders of ſuch Bills mentioned in the ſaid Notice, ſhall omit or neglect to apply for Payment of the ſame, all intereſt ſhall, from and after ſaid Day, ceaſe thereon.

ment, all Intereſt ſhall ceaſe thereon.

XXIII. And be it further Enacted by the Authority aforeſaid, That all and every the ſaid Bill and Bills which ſhall from Time to Time be diſcharged and paid off, ſhall be cancelled and made void, by the Officer or Officers of Your Majeſty's Treaſury, who ſhall diſcharge and pay off the ſame immediately after the ſame ſhall be diſcharged and paid off.

*Bills* when paid off ſhall be *cancelled.*

XXIV. And to the Intent, that the Intereſt of the ſaid ſeveral Sums ſo at any Time or Times heretofore borrowed upon, or ſecured by Debentures, bearing an Intereſt at the Rate of Four Pounds *per Centum per Annum*, and remaining unpaid; and the ſaid ſeveral Annuities, and the Intereſt of the ſaid ſeveral Sums of One Hundred and Forty Thouſand Pounds, One Hundred and Fifty-five Thouſand Pounds, and Sixty-five Thouſand Pounds, and alſo, the Intereſt of the ſaid Sum of Three Hundred Thouſand Pounds, or ſo much thereof, as ſhall or may be borrowed or raiſed in purſuance of this Act, may be duly and regularly paid: Be it further Enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, which will be in the Year One thouſand ſeven hundred and eighty-one, there ſhall be throughout your Majeſty's Kingdom of *Ireland*, raiſed, levied, granted, collected, and paid to Your Majeſty, your Heirs, and Succeſſors, until the Twenty-fifth Day of *December*,

To pay the *Intereſt* of Sums borrowed on Debentures,

and ſaid *Annuities*, and the *Intereſt* of ſaid 1400001. 1550001. and 650001. and alſo the *Intereſt* of ſaid 3000001. or ſo much as may be borrowed,

from 25 *Dec.* 1781, until 25 *Dec.* 1783, there ſhall be paid to His Majeſty, over and above the Rates and Duties by 14 & 15 *C.* 2.

CHAP. II.

*cember*, One thouſand ſeven hundred and eighty-three incluſive, and no longer, over and above the ſeveral Rates and Duties payable by Virtue of an Act paſſed in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for the ſettling of the Exciſe or new Impoſt upon His Majeſty, his Heirs and Succeſſors, according to the Book of Rates therein inſerted*; or by Virtue of one other Act, paſſed in the ſaid Fourteenth and Fifteenth Years of the Reign of the ſaid King *Charles* the Second, intituled, *An Act for ſettling the Subſidy of Poundage, and granting a Subſidy of Tunnage, and other Sums of Money, unto his Royal Majeſty, his Heirs and Succeſſors, the ſame to be paid upon Merchandizes imported and exported into or out of the Kingdom of Ireland, according to a Book of Rates hereunto annexed*, and over and above any other Duties, Rates, Impoſitions, and Taxes granted to Your Majeſty, by any other Act or Acts of Parliament heretofore Enacted in this Kingdom, and ſtill in Force, the ſeveral Duties, Rates, Impoſitions, and Taxes herein after mentioned, that is to ſay, an additional Duty of Ten Pence *per* Gallon for and upon every Gallon of *Aquavitæ*, Strong Waters, or Spirits made or diſtilled within this Kingdom for Sale, to be paid by the firſt Maker or Diſtiller thereof, from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, until the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three incluſive; an additional Duty of Eight Pence *per* Gallon upon every Gallon of Brandy, Strong Waters, and Spirits perfectly made, and on Spirits made and diſtilled of Wine,

or by any other Act ſtill in Force, the Duties, &c. following, viz.

an additional rod. *per* Gallon on *Aquavitæ*, *Strong Waters*, or *Spirits*, diſtilled in this Kingdom, by the firſt Maker or Diſtiller,

8d. *per* Gallon on Brandy, ſtrong Waters, and Spirits perfectly made, and on Spirits made of Wine, not above Proof, that ſhall be imported,

CHAP. II.

*Foreign Spirits*, above ſingle Spirits, imported, a Duty in Proportion to thoſe on Single of ſame Denomination according to comparative Strength,

Wine, not above Proof, that ſhall be imported into this Kingdom during the Time aforeſaid, and ſo proportionably for a greater or leſs Quantity; and for every Gallon of Foreign Spirits above the Quality of ſingle Spirits, which ſhall be imported into this Kingdom during the Time aforeſaid, an additional Duty for ſuch Spirits in Proportion to the Duties payable for ſingle Spirits of the ſame Denomination, according to the Comparative Degree of Strength which ſuch Spirits ſhall bear to ſingle Spirits of the ſame Denomination;

4d. *per* Gallon on *Rum* or other Spirits of Sugar Colonies imported,

a further additional Duty of Four Pence for and upon every Gallon of Rum, or other Spirits of the Growth and Produce of Your Majeſty's Sugar Colonies in *America*, which ſhall be imported into this Kingdom during the Time aforeſaid;

1s. *per* Gallon on *Brandy*, *Geneva*, and other Spirits imported, except of Sugar Colonies,

a further additional Duty of One Shilling for and upon every Gallon of Brandy, Geneva, and all other Spirits that ſhall be imported into this Kingdom during the Time aforeſaid, except Spirits of the Growth and Produce of Your Majeſty's Sugar Colonies in *America*, over and above all other Duties now payable for the ſame;

6d. *per* Pack on *Cards*,

and an additional Duty of Six Pence a Pack for and upon all painted or playing Cards that ſhall be manufactured or vended in this Kingdom during the Time aforeſaid.

No *Fee* to be deducted for Payment of Sums granted by this Act.

XXV. And be it further Enacted by the Authority aforeſaid, That neither the Six Pence *per* Pound nor any other Fee ſhall be payable to, nor be deducted or received by the Vice Treaſurer or Vice Treaſurers, Receiver or Paymaſter General, Clerk of the Pells or any other Officer or Officers of this Kingdom, for or on Account of the iſſuing or Payment

Payment of any Sum or Sums of Money arising by, or which ſhall be received for or on Account of the Aids hereby granted to Your Majeſty, or of any Payment to be made in purſuance hereof.

*Aids hereby*; Applied to diſcharge the Intereſt of ſaid Principal Sums borrowed on Debentures unpaid 25 Dec. 1781,

XXVI. And be it further Enacted by the Authority aforeſaid, That the Aids hereby granted unto Your Majeſty, ſhall in the firſt Place be applied and paid by the Vice Treaſurer or Vice Treaſurers, his or their Deputy or Deputies, to the Diſcharge of the Intereſt of ſo much of the ſaid ſeveral Principal Sums at any Time or Times heretofore borrowed upon Debentures, and carrying an Intereſt after the Rate of Four Pounds *per Centum per Annum*, as ſhall remain unpaid on the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, and in the next Place to the Payment of the Annuities aforeſaid, granted for the Sum of Two Hundred and Sixty-five Thouſand Pounds; and in the next Place for the Payment of the Annuities granted for the Sum of One Hundred and Seventy-five Thouſand Pounds; and in the next Place for the Payment of the Annuities granted for the Sum of Three Hundred Thouſand Pounds; and in the next Place towards Payment of the Expences which ſhall or may be incurred by ſending or remitting from Time to Time, ſuch of the ſaid ſeveral Annuities to the City of *London*, as are or ſhall be made payable there, purſuant to the ſeveral Acts heretofore paſſed relative thereto; and in the next Place towards the Payment of an Intereſt, after the Rate of

and the *Annuities* granted for 265,000l.

for 175,000l.

and 300,000l.

and to pay expences on ſending *Annuities* to *London*, made payable there,

and to pay *Intereſt* on *Debentures* amounting to 315,000l. for payment of *Lotteries*,

of Four Pounds *per Centum per Annum*, for the Debentures amounting in the whole to the Sum of Three Hundred and Fifteen Thousand Pounds for the Payment of the Prizes of the Lotteries established the last Session of Parliament; and in the next Place towards Discharge of the Interest of the Three several Sums of One Hundred and Forty Thousand Pounds, One Hundred and Fifty-five Thousand Pounds, and Sixty-five Thousand Pounds, amounting in the whole to the Sum of Three Hundred and Sixty Thousand Pounds borrowed upon Treasury Bills, bearing an Interest at the Rate of Three Pence by the Day for each One Hundred Pounds; and in the next Place towards payment of an Interest for such further Sum or Sums, not exceeding in the Whole the Sum of Three Hundred Thousand Pounds, as shall or may be raised or borrowed by Virtue of this Act, after a Rate, not exceeding Four Pounds *per Centum per Annum*, for Two Hundred and Sixty Thousand Pounds thereof, and not exceeding Three Pence by the Day for each One Hundred Pounds for Forty Thousand Pounds, being the remaining Part thereof; and in the next Place towards Discharge of the Interest of such Sum or Sums of Money, not exceeding in the Whole the Sum of Three Hundred and Sixty Thousand Pounds, as shall or may be raised upon Treasury Bills to replace so much now due and standing out on like Bills, pursuant to the Provisions herein before contained.

and to pay *Interest* of 140,000l. 155,000l. and 65000l. borrowed on *Treasury Bills*,

and to pay Interest on 300,000l. as raised by this Act at 4l. per Cent. per Ann. for 260,000l. thereof, and not exceeding 3d. by the day for each 100l. for 40000l. remaining thereof,

and to discharge Interest of a Sum not exceeding 360,000l. on *Treasury Bills*.

*Annuities*, 13 & 14 *G.* 3. continued to 25 Dec. 1783,

XXVII. And be it further Enacted by the Authority aforesaid, That an Act passed in the Thirteenth

teenth and Fourteenth Years of Your Majesty's Reign, intituled, *An Act to explain and amend an Act passed in this Session of Parliament*, intituled, *An Act for granting Annuities in the Manner therein provided, to such Persons as shall voluntarily subscribe towards the raising a Sum, not exceeding the Sum of Two Hundred and Sixty-five Thousand Pounds*; shall continue in Force until the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-three, and no longer.

Surplus of Duties, applied to payment of Principal Sums borrowed on *Debentures*,

and to pay *Lottery Debentures*,

and to pay 260,000l. borrowed this Session at 4l. per Cent.

XXVIII. And be it further Enacted by the Authority aforesaid, That the Surplus or Residue of the Produce of the said Duties be in the first Place applied towards the Payment of the said Principal Sums, so at any Time or Times heretofore borrowed on Debentures, bearing an Interest at the Rate of Four Pounds *per Centum per Annum*; and in the next Place, to the Payment of said Lottery Debentures heretofore issued; and in the next Place, to the Payment of such Sum, not exceeding Two Hundred and Sixty Thousand Pounds, as shall be raised or borrowed this Session of Parliament, at an Interest not exceeding Four Pounds *per Centum per Annum*, as aforesaid.

So much of Principal Sums heretofore borrowed on Debentures as unpaid 25 Dec. 1783, as also the 260,000l. raised by this Act, and for which Debentures shall remain unpaid,

XXIX. And be it further Enacted by the Authority aforesaid, That so much of the said Principal Sums, so heretofore from Time to Time borrowed on, or secured by Debentures, carrying an Interest after the Rate of Four Pounds *per Centum per Annum*, as shall remain due and unpaid on the Twenty-fifth Day of *December*, which shall be in the Year

CHAP. II.

One thousand seven hundred and eighty-three, as also such Sum or Sums of Money, not exceeding the Sum of Two Hundred and Sixty Thousand Pounds, as shall be raised or borrowed in Pursuance of this Act, and for which Debentures, carrying a like Interest, shall remain unpaid on the said Twenty-fifth Day of *December*, One thousand seven hundred and eighty-three, shall be well and truly satisfied and paid unto the several and respective Persons, their Executors, Administrators, and Assigns, to whom the same shall be then due, together with all Interest for the same at the Rate aforesaid, without any Deduction, Defalcation, or Abatement whatsoever.

shall be paid to persons to whom due together with Interest.

XXX. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, a separate and distinct Account shall be kept by the proper Officer and Officers, of the Aids, Duties, and Taxes, granted hereby, or by any other Act of Parliament now in Force in this Kingdom, and appropriated to particular Uses; and that the Commissioners of Your Majesty's Revenue shall return their Weekly Abstracts from the several Collectors to the Accountant-General, and that the Accountant-General shall return a separate Account of the several Duties and Taxes so appropriated to the Vice Treasurer or Vice Treasurers, his or their Deputy or Deputies; and that every Collector or Receiver of the said Duties and Taxes, do take a separate Receipt for the same when paid into Your Majesty's Treasury, which Receipt the Vice Treasurer

From 25 Dec. 1781, a separate Account shall be kept of the Aids granted hereby or any Act now in force,

and *Commissioners* shall return weekly Abstracts from *Collectors* to Accountant General, and from him to Treasury.

Collectors to take Receipts for the same.

surer or Vice Treasurers, his or their Deputy or Deputies, is, and are hereby required to give accordingly.

All *Duties* hereby shall be raised in like manner as directed by 14 & 15 *C.* 2.

XXXI. And be it further Enacted by the Authority aforesaid, That all and every the several and respective Duties and Rates hereby granted, shall be raised, answered, collected, and paid unto Your Majesty, Your Heirs and Successors, during the Time aforesaid, at the same Time, and in like Manner, and by such Ways, Means, and Methods, and by such Rules and Directions, and under such Penalties and Forfeitures, and with such Powers as are appointed, directed, and expressed, in and by the said Act, made in this Kingdom in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for the settling of the Excise and new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; or by any other Law now in Force relative to the Revenue of Excise in this Kingdom, as fully and effectually to all Intents and Purposes, as if the same were particularly mentioned and specified, and enacted in the Body of this present Act, with like Remedy of Appeal to and for the Party grieved, as in and by the said Act of Excise, or any other Law or Laws now in being, relative to the Duty of Excise, is provided.

or any other Revenue Law now in force.

XXXII. And for directing a proper Method for drawing the said Lottery hereby established, to effectuate the said first mentioned Loan of One Hundred and Thirty Thousand Pounds; Be it further Enacted

CHAP. II.

such Persons not more than 7 as C. Governor shall appoint, shall be Managers & Directors,

Enacted by the Authority aforesaid, That such Persons not more than seven in Number, as the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, shall nominate and appoint, shall be Managers and Directors, for preparing and delivering out Tickets, and to oversee the Drawing of Lots, and to order, do, and perform such other Matters and Things as are herein, and by this Act directed and appointed by such Managers and Directors, to be done and performed; and that such Managers and Directors shall meet together, from Time to Time, in the City of *Dublin*, at some publick Office or Place, for the Execution of the Powers and Trusts in them reposed by this Act; and that the said Managers and Directors, or so many of them as shall be present at any such Meeting, or the major Part of them, shall cause Books to be prepared, in which every Leaf shall be divided or distinguished into three Columns; and upon the innermost of said three Columns there shall be printed Forty Thousand Tickets, to be numbered, one, two, three, and so onwards, in Arithmetical Progression, where the common Excess is to be one, until they rise to the Number of Forty Thousand; and upon the middle Column in every of the said Books shall be printed, Forty Thousand Tickets of the same Breadth and Form, and numbered in the like Manner; and in the extreme Column of the said Books there shall be printed a third Rank or Series of Tickets, of the same Number with those of the other two Columns, which Tickets shall severally be of an oblong Figure; and in the said Books shall be joined with oblique

who are to meet in *Dublin*, and majority present to cause Books to be prepared, every leaf divided into 3 Columns; the innermost to have 40000 *Tickets* printed on it in Arithmetical progression,

upon the middle Column 40000 *Tickets* printed in like manner,

and in the extreme Column, a third series of Tickets of same number,

with devices,

CHAP. II.

lique Lines, Flouriſhes, or Devices, in ſuch Manner as the ſaid Managers and Directors, or the major Part of them, ſhall think moſt ſafe and convenient; and that every Ticket in the third or extreme Column of the ſaid Books ſhall have written or printed thereupon, beſides the Number of ſuch Ticket, Words or Figures to this Effect:

Tickets in extreme Column ſhall have printed thereon beſides the Number the words herein mentioned.

"Iriſh *Lottery for the Year* 1782. *The Bearer of* "*this Ticket will be intitled to ſuch beneficial Chance* "*as ſhall belong thereto, in the* Lottery *to be drawn* "*in* Ireland, *in purſuance of an Act made in the* "*Twenty-firſt and Twenty-ſecond Years of His Ma-* "*jeſty's Reign.*

XXXIII. And be it further Enacted by the Authority aforeſaid, That the ſaid Managers and Directors, or ſo many of them as ſhall be preſent at any ſuch Meeting, or the major Part of them ſo preſent, ſhall carefully examine all the ſaid Books with the Tickets therein, and take Care that the ſame be contrived, numbered, and made according to the true Intent and Meaning of this Act, and ſhall deliver, or cauſe to be delivered, the ſame Books, and every or any of them as they ſhall be examined, to the Vice Treaſurer or Vice Treaſurers, Receiver General or Paymaſter General, his or their Deputy or Deputies, taking from ſuch Perſon or Perſons to whom the ſame ſhall be ſo delivered, an Acknowledgment in Writing under his or their Hand or Hands, importing to be his or their Receipt for ſuch Book or Books, and for ſo many Tickets therein as ſhall be delivered to him or them reſpectively, that ſo

The *Managers* to examine ſaid Books, and ſhall deliver them to *Vice Treaſurer*, &c.

taking an acknowledgment in writing for the ſame,

CHAP. II.

who ſhall be charged 5l. for each Ticket in extreme Columns as ſhall not be delivered back to *Managers*,

ſo the ſaid Vice Treaſurer or Vice Treaſurers, Receiver General, or Paymaſter General, his or their Deputy or Deputies, may be charged to anſwer Five Pounds for every one of the Tickets, in the extreme Columns which ſhall be delivered to him or them, or for ſo many of them as he or they ſhall not deliver back to the ſaid Managers or Directors,

*Officers* of *Treaſury* are, upon receipt of every 200l. for 40 *Tickets*, with 39l. in part of ſubſcriptions of 130l. to *Loan*, to cut out of ſaid Books through Devices the number of Tickets, to be delivered to perſons intitled,

and all and every ſuch Officer or Officers of the Treaſury reſpectively, is and are hereby required and directed upon his or their Receipt of every or any entire Sum of Two Hundred Pounds in full Payment for Forty Lottery Tickets, together with Thirty-nine Pounds in Part Payment of each Subſcription of One Hundred and Thirty Pounds towards ſaid Loan, from any Perſon or Perſons contributing or adventuring as aforeſaid from Time to Time, to cut out of the ſaid Book or Books, ſo to be put into his or their Cuſtody through the ſaid oblique Lines, Flouriſhes, or Devices, indentwiſe in the ſaid extreme Columns, ſuch Number of Tickets as ſhall be neceſſary to be delivered to the ſeveral Perſons intitled thereto as aforeſaid; all and every which Tickets the ſaid Officer or Officers of the Treaſury, or ſuch Perſon or Perſons as ſhall be appointed for that Purpoſe in Manner herein after mentioned ſhall ſign, and he or they ſhall permit the reſpective Perſon or Perſons ſo intitled, if it be deſired, to write his or their Name or Mark on the correſponding Ticket or Tickets in the ſame Book or Books, and at the ſame Time the Officer or Officers of the Treaſury ſhall deliver to ſuch Perſon or Perſons the Ticket or Tickets ſo cut off, which he, ſhe, or they are to keep and uſe for the better aſ-

which Tickets are to be ſigned by *Officer* of *Treaſury*,

and perſons intitled may alſo ſign on the correſponding Tickets in the ſame Book,

certaining

certaining and ſecuring the Intereſt which he, ſhe, or they, his, her, or their Executors, Adminiſtrators, Succeſſors, or Aſſigns ſhall or may have in the Drawing of the ſaid Lottery.

*Vice Treaſurer*, &c. with approbation of C. Governor, may appoint perſons uſually employed in his Office to ſign Tickets or Receipts iſſued on account of the Lottery.

XXXIV. And be it Enacted by the Authority aforeſaid, That it may be lawful to and for the Vice Treaſurer or Vice Treaſurers, Receiver General, or Paymaſter General, his or their Deputy or Deputies, if they ſhall think fit, with the Approbation of His Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, to appoint one or more Perſon or Perſons acting and uſually employed in the Office of the Vice Treaſurers of this Kingdom, to ſign all or any of the Tickets or Receipts which ſhall be iſſued for or on Account of the Lottery or Lotteries hereby eſtabliſhed, or which ſhall be iſſued for or on Account of any Lottery or Lotteries hereafter to be eſtabliſhed with his or their Name or Names, for the Vice Treaſurer or Vice Treaſurers, Receiver General or Paymaſter General, or his or their Deputy or Deputies.

Said *Officers* of *Treaſury* on or before 1ſt June 1782, ſhall re-deliver to *Managers* all ſaid Books, with the Tickets not cut out and delivered to perſons intitled,

XXXV. And be it further Enacted by the Authority aforeſaid, That the ſaid Officer or Officers of the Treaſury, on or before the firſt Day of *June*, One thouſand ſeven hundred and eighty-two, ſhall re-deliver to the ſaid Managers and Directors, at their ſaid Office, or Place of Meeting, all the ſaid Books, and therein all the Tickets which the ſaid Officer or Officers ſhall not have cut out of the ſame, and delivered to the Perſons intitled thereto

CHAP. II.

and alſo an account of all ſums accrued or come to hands, and paid to Treaſury,

as aforeſaid, and ſhall then and there alſo deliver to the ſaid Managers and Directors, a true and juſt Account in Writing, under his or their Hand or Hands, of all Sums of Money accrued or come to the Hands of ſuch Officer or Officers, and by him or them paid into Your Majeſty's Treaſury, by or for the Tickets delivered, or to be delivered out, purſuant to this Act; and that the Managers and Directors of the ſaid Lottery, or the major Part of them, who ſhall be preſent as aforeſaid, ſhall forthwith cauſe all the Tickets of the ſaid outermoſt Columns, which ſhall not have been delivered to the Contributors and Adventurers as aforeſaid (if any ſuch there ſhall be) to be re-delivered to the Vice Treaſurer or Vice Treaſurers, Receiver General, or Paymaſter General, his or their Deputy or Deputies, into the Receipt of Your Majeſty's Exchequer, to be by him or them ſold and diſpoſed of, for the Purpoſes in this Act mentioned, or otherwiſe retained and kept in ſaid Treaſury.

*Managers*, ſhall cauſe Tickets of outermoſt Column, not delivered to Contributors and Adventurers,

to be re-delivered to *Vice Treaſurer* to be diſpoſed of, or kept in *Treaſury*,

*Tickets* not diſpoſed of, if drawn *Prizes* ſhall be a ſaving for the Public.

XXXVI. Provided always, That if any Tickets ſhall remain, or be kept on Account of their not having been ſo ſold or diſpoſed of, or from having been forfeited, and ſhall prove Fortunate on the Drawing of the ſaid Lottery, ſuch Fortunate Ticket, and the Prize thereto belonging, ſhall be for the Advantage of, and made a Saving for the Publick.

*Managers* ſhall cauſe all *Tickets* of middle Column delivered back to them from Treaſury, to

XXXVII. And be it further Enacted by the Authority aforeſaid, That the ſaid Managers or Directors, or the major Part of them, who ſhall be preſent

preſent at a Meeting as aforeſaid, ſhall cauſe all the Tickets of the Middle Columns in the Books made out with Three Columns as aforeſaid, which ſhall be delivered back to them by or from the ſaid Officer or Officers of the Treaſury as aforeſaid, to be carefully rolled up, or made faſt with Thread or Silk; and the ſaid Managers and Directors, or the major Part of them as aforeſaid, ſhall, in the Preſence of ſuch Contributors or Adventurers as ſhall be then preſent, cauſe all the ſaid Tickets which are to be rolled up, and made faſt as aforeſaid, to be cut off Indentwiſe through the ſaid Oblique Lines, Flouriſhes, or Devices, and put into a Box to be prepared for that Purpoſe, and to be marked with the Letter (A) which ſhall be preſently put into another ſtrong Box and locked up with Five different Locks and Keys, to be kept by as many of the ſaid Managers and Directors, and ſealed with their Seals, or the Seals of ſome of them, until the ſaid Tickets are to be drawn, as is herein-after mentioned; and that the Tickets in the firſt or Innermoſt Columns of the ſaid Books, ſhall remain ſtill in the Books for the Purpoſe of diſcovering any Miſtake or Fraud, if any ſhould happen to be committed, contrary to the true Meaning of this Act.

be rolled up and made faſt with Thread, and to be cut off through Devices,

and put into a Box marked (*A*) which is to be put in another locked with five Locks, the Keys to be kept by as many *Managers* and ſealed,

*Tickets* in innermoſt Column ſhall remain in Books, for purpoſe of diſcovering Miſtake or Fraud.

XXXVIII. And be it further Enacted by the Authority aforeſaid, That the ſaid Managers and Directors, or the major Part of them, who ſhall be preſent at any Meeting as aforeſaid, ſhall alſo prepare, or cauſe to be prepared, other Books, in which every Leaf ſhall be divided or diſtinguiſhed

*Managers* are to prepare other *Books*, every leaf to have 2 Columns, and upon innermoſt ſhall be printed (*Forty Thouſand Tickets*) of equal length and breadth,

CHAP. II.

into Two Columns, and upon the Innermost of these Two Columns, there shall be printed *(Forty Thousand Tickets,)* all which shall be of equal Length and Breadth as near as may be; which Two Columns in the said Books shall be printed with some Flourish or Device through which the Outermost Tickets may be cut off Indentwise; and that Thirteen Thousand Three Hundred and Seventy-two, of the Forty Thousand Tickets contained in the Outermost Columns of the Books last mentioned, shall be called the Fortunate Tickets to which Benefit shall belong, as is herein-after mentioned; and the said Managers and Directors, or the major Part of them, or such of them as shall be present at a Meeting as aforesaid, shall cause the said Fortunate Tickets to be written upon, or otherwise expressed, as well in Figures as in Words at Length in Manner following (that is to say) upon Two of them severally *Ten Thousand Pounds*; upon Two others in like Manner, *Five Thousand Pounds*; upon every one of Four others of them severally, *Two Thousand Pounds*; upon every one of Eight others of them severally, *One Thousand Pounds*; upon every One of Sixteen others of them severally, *Five Hundred Pounds*; upon every One of Forty others of them severally, *One Hundred Pounds*; upon every One of One Hundred others of them severally, *Fifty Pounds*; upon every One of Two Hundred others of them severally, *Twenty Pounds*; and upon every One of Thirteen Thousand others of them severally, *Ten Pounds*; which Sums, so to be written or otherwise expressed upon the said Fortunate Tickets, together with One Thousand Pounds to be

the two Columns to have a Device,

13372 of the 40000 *Tickets* in outermost Column shall be *Fortunate Tickets*, which are to be written upon in words and figures as follows,

| Tickets. | £. |
|---|---|
| Upon 2 —— | 10000 |
| 2 —— | 5000 |
| 4 —— | 2000 |
| 8 —— | 1000 |
| 16 —— | 500 |
| 40 —— | 100 |
| 100 —— | 50 |
| 200 —— | 20 |
| 13000 —— | 10 |
| 1st drawn — | 1000 |
| 1st dr. 10th day | 500 |
| 1st dr. 15th day | 500 |
| Last drawn — | 1000 |

CHAP. II.

be allotted to the Owner of the Firſt Drawn Ticket upon the Firſt Day of the drawing of the ſaid Lottery; alſo Five Hundred Pounds to be allotted to the Owner of the Firſt Drawn Ticket upon the Tenth Day of the drawing of the ſaid Lottery; alſo Five Hundred Pounds to be allotted to the Owner of the Firſt Drawn Ticket upon the Fifteenth Day of the drawing of the ſaid Lottery; and alſo One Thouſand Pounds to the Owner of the Laſt drawn Ticket, over and above the Benefits which may happen to belong to the Four laſt mentioned Tickets, will amount in the Whole to the Sum of Two Hundred Thouſand Pounds: And the ſaid Managers or Directors, or the major Part of them, or ſo many of them as ſhall be preſent at a Meeting as aforeſaid, ſhall cauſe all the ſaid Tickets contained in the outermoſt Columns of the ſaid laſt mentioned Books, to be in the Preſence of the ſaid Managers and Directors, or ſo many of them as ſhall be preſent at a Meeting as aforeſaid, and in the Preſence of ſuch Contributors or Adventurers as ſhall be then preſent, to be carefully rolled up and faſtened with Thread or Silk, and carefully cut out Indentwiſe, through the ſaid Flouriſh or Device, and put into another Box, to be prepared for that Purpoſe, and to be marked with the Letter (B) which Box ſhall be put into another ſtrong Box, and locked up with Five different Locks and Keys, to be kept by as many of the ſaid Managers, and ſealed up with their Seals, or the Seals of ſome of them, until theſe Tickets alſo be drawn in the Manner and Form herein-after mentioned; and that the whole Buſineſs of rolling up, and cutting off, and putting into

over and above the 4 laſt mentioned Tickets, will amount to 200,000l.

all *Tickets* in outermoſt Columns to be rolled up, &c. and put in another *Box* marked *(B)* and that put in another with five *Locks*, the *Keys* to be kept by *Managers* and ſealed,

all which is to be done before 6 Days preceding the Day of drawing,

CHAP. II.

into the said Boxes, the said Tickets, and locking up, and sealing the said Boxes, shall be performed by the said Managers and Directors, or such of them as aforesaid, before the last six Days immediately preceding the Day, by this Act appointed, for the drawing the said Lottery; and to the End every Person concerned may be well assured that the Counterpart of the same Number with his, or their Ticket, is put into the Box, marked with the Letter (A) from whence the same may be drawn; and that other Matters are done as hereby directed, some Public Notification in Print shall be given, of the precise Time or Times of putting the Tickets in the said Boxes, to the End that such Contributors or Adventurers as shall be minded to see the same done, may be present at the doing thereof.

public notice shall be given of the time of putting Tickets in said Boxes.

XXXIX. And be it enacted by the Authority aforesaid, That on the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, the said Managers and Directors shall cause the said several Boxes, with all the Tickets therein, to be brought into such Place within the City of *Dublin* as aforesaid, as shall be appointed by his Excellency the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, so that the same may be there, and be placed on a Table provided for that Purpose, by nine of the Clock in the Forenoon of the same Day, and shall then and there severally attend and cause the two Boxes, containing the said Tickets, to be severally taken out of the other two Boxes in which they

On 24 June 1782, said *Boxes* with the Tickets, shall be brought to place appointed by 9 o'Clock in the forenoon,

CHAP. II.

they ſhall have been locked up, and the Tickets or Lots in the reſpective innermoſt Boxes, being in the Preſence of the ſaid Managers and Directors, or ſuch of them as ſhall be then preſent, and of ſuch Contributors or Adventurers as ſhall be there for the Satisfaction of themſelves, well ſhaken and mingled in each Box, and ſome one indifferent and fit Perſon to be appointed and directed by the ſaid Managers, or the Major Part of them, or ſuch of them as ſhall be then preſent, ſhall take out and draw one Ticket from the Box where the numbered Tickets ſhall be put as aforeſaid, and one other indifferent and fit Perſon to be appointed and directed in like Manner, ſhall take out a Ticket or Lot from the Box wherein the ſaid Thirteen Thouſand Three Hundred and Seventy-two Fortunate, and Twenty-ſix Thouſand Six Hundred and Twenty-eight Blank Tickets, ſhall be promiſcuouſly put as aforeſaid, and immediately both the Tickets ſo drawn ſhall be opened, and the Number, as well of the Fortunate as the Blank Ticket, ſhall be named aloud, and if the Ticket taken out or drawn from the Box containing the Fortunate and Blank Lots ſhall appear to be a Blank, then the numbered Ticket ſo drawn, with the ſaid Blank at the ſame Time drawn, ſhall both be put upon one File, and if the Ticket ſo drawn or taken from the Box containing the Fortunate and Blank Lots, ſhall appear to be one of the Fortunate Tickets, then the Principal Sum Written upon ſuch Fortunate Ticket, whatever it be, ſhall be entered by a Clerk, which the ſaid Managers, or the Major Part of them, as aforeſaid ſhall employ and overſee for this Purpoſe, into a Book to be kept for entering

the Tickets muſt be well ſhaken, and the Perſon appointed ſhall take out one *Ticket* of thoſe *numbered*, and one other Perſon ſhall take out a Ticket from the Box wherein the 13372 *Fortunate*, and 26628 *Blank Tickets* are put,—the Numbers of each ſhall be named aloud, and if that drawn from the *Blanks* and *Prizes* ſhall be a *Blank*, that and the numbered *Ticket* ſhall be put on one File,

but if it ſhall be a *Prize*, the Sum written thereon, together with the Number, ſhall be entered in a Book,

CHAP. II.

entering the Numbers coming up with the ſaid Fortunate Tickets, and the Principal Sums whereunto they ſhall be entitled reſpectively; and two of the ſaid Managers ſhall ſet their Names as Witneſſes to ſuch Entries, and the ſaid Fortunate and numbered Ticket ſo drawn together, ſhall be put upon another File, and ſo the ſaid Drawing of the Tickets ſhall continue, by taking one Ticket at a Time out of each Box, and with Opening, Naming aloud, and Filing the ſame, and by Entering the Fortunate Lots in ſuch Method as is before mentioned, until the whole Number of Thirteen Thouſand Three Hundred and Seventy-two Fortunate Tickets, and one more for the laſt drawn as aforeſaid, ſhall be compleatly drawn, and as the ſame cannot be performed in one Day's Time, the ſaid Managers and Directors ſhall cauſe the Boxes to be locked up and ſealed in Manner aforeſaid, and adjourn until the next Day, and ſo from Day to Day, and every Day (except Sunday) and then open the ſame, and proceed as above, until the ſaid whole Number of Thirteen Thouſand Three Hundred and Seventy-two Fortunate Tickets, and One more, ſhall be drawn as aforeſaid, and afterwards the ſaid numbered Tickets ſo drawn, with the Fortunate Tickets drawn againſt the ſame, ſhall be and remain in a Strong Box, locked up as aforeſaid, and under the Cuſtody of the ſaid Managers, until they ſhall take them out to examine, adjuſt, and ſettle the Property thereof.

2 Managers Names ſigned to ſuch Entries, and the Fortunate and numbered Ticket drawn together, ſhall be put on another *File*, and ſo the Drawing ſhall continue until the 13372 Fortunate Tickets, and one more for *laſt drawn*, ſhall be drawn,

adjourned from Day to Day till the Number aforeſaid be drawn,

the numbered and Fortunate Tickets ſo drawn, ſhall remain in a Box locked as aforeſaid, until taken out to adjuſt and ſettle the Property thereof.

XL. And to the End the Fortunate may know, whether abſent or preſent, to what Degree they have

have been ſo, be it Enacted by the Authority aforeſaid, That the ſaid Managers ſhall, as ſoon as conveniently may be, after the ſaid Drawing ſhall be over, cauſe to be printed and publiſhed, the Number of the Ticket drawn againſt each Fortunate Ticket, and the Principal Sum written on the ſame; and if any Conteſt or Diſpute ſhall ariſe in adjuſting the Property of the ſaid Fortunate Tickets, the major Part of ſaid Managers agreeing therein, ſhall determine to whom the ſame doth or ought to belong.

*Managers* ſhall publiſh the Number of the Ticket drawn againſt each Fortunate Ticket, and the *Sum*, Diſputes determined by Majority of Managers.

XLI. Provided always, and be it Enacted by the Authority aforeſaid, That every Perſon that ſhall be appointed as aforeſaid, to be a Manager and Director for putting this Act in Execution, before his acting in ſuch Commiſſion (except by adminiſtering the Oath herein after mentioned, ſhall take the Oath following, that is to ſay,)

*Oath by Manager.*

I *A. B. as a Manager of the Lottery to be drawn in purſuance of an Act of Parliament made in the Twenty-firſt and Twenty-ſecond Years of His Majeſty's Reign, do ſwear, That I will faithfully execute the Truſt repoſed in me; and that I will not uſe any indirect Art or Means, or permit or direct any Perſon to uſe any indirect Art or Means, to obtain a Prize, or Fortunate Ticket therein, for myſelf, or any other Perſon whatſoever. And that I will do the utmoſt of my Endeavours to prevent the doing of any undue or ſiniſter Practice by any Perſon whatſoever: and that I will, to the beſt of my Judgment, declare to whom any Prize,*

*Lot, or Ticket of Right does belong, according to the true Intent and Meaning of the ſaid Act.*

adminiſtered by any two.

Which Oath ſhall and may be adminiſtered by any two or more of the ſaid Managers or Directors.

*Vice Treaſurer*, &c. ſhall, before he receives any Book for ſaid Loſtery from Managers as aforeſaid, receive from Contributors, &c.

XLII. Provided always, and be it further Enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the ſaid Vice Treaſurer or Vice Treaſurers, Receiver General, or Paymaſter General, his or their Deputy or Deputies, at any Time or Times before he or they ſhall have received any Book or Books for the ſaid Lottery from the ſaid Managers, comprehending the ſaid Forty Thouſand Tickets, in Three Columns as aforeſaid, to receive from the ſaid Contributors or Adventurers, or their Executors, Adminiſtrators, Succeſſors, or Aſſigns, the whole of the Monies to be reſpectively paid by them towards ſaid Lottery, together with ſuch Parts of their Subſcriptions, towards ſaid Loan, as are herein before required to be paid before, and on the Twentieth Day of *May*, One thouſand ſeven hundred and eighty two, at one entire Payment, or in ſuch Proportions and Manner, and at ſuch Times as aforeſaid; and the ſaid Vice Treaſurer or Vice Treaſurers, Receiver General, or Paymaſter General, his or their Deputy or Deputies, or ſuch Perſon or Perſons as ſhall be appointed in Manner aforeſaid, ſhall give a Note or Receipt, under his or their Hand or Hands, for ſuch Sum or Sums ſo paid towards ſaid Loan and Lottery, and ſhall be obliged to give the Bearer of every ſuch Note or Receipt, Forty Tickets from off the extreme Column of the Three-

the whole of Money to be paid by them towards ſaid *Lottery*, together with Parts of Subſcriptions to *Loan*, as are before required,

and ſhall give a Receipt for ſuch Sums, together with 40 Tickets for every 200l. towards the Lottery, over and above 39l. to *Loan*.

Three-Column Book or Books aforeſaid, for every Sum of Two Hundred Pounds, contributed towards ſaid Lottery, over and above the Sum of Thirty-nine Pounds paid towards ſaid Loan, as ſoon as he or they ſhall be enabled thereunto, by delivering of any ſuch Book or Books to him or them from the ſaid Managers as aforeſaid; any Thing herein contained to the contrary notwithſtanding.

Any Contributor or Adventurer who ſhall pay to Officer of Treaſury, any Proportion of Subſcriptions, and who do not on Days of Payment before mentioned advance the remaining Part, ſhall forfeit the Money ſo paid,

XLIII. Provided alſo, That in Caſe any ſuch Contributor or Adventurer as aforeſaid, who ſhall have advanced and paid down to the ſaid Officer or Officers of the Treaſury, any Proportion of his, her, or their Subſcriptions towards the ſaid Loan and Lottery, his, her, or their Executors, Adminiſtrators, Succeſſors, or Aſſigns, do not on or before the reſpective Days of Payment herein mentioned for that Purpoſe, advance and pay unto ſuch Officer or Officers the remaining Part and Parts of his, her, or their Subſcriptions ſo to be paid, in full for ſuch Lottery Tickets, together with ſuch Parts or Proportions of ſaid Loan of One Hundred and Thirty Thouſand Pounds, that then and in every ſuch Caſe every ſuch Contributor or Adventurer ſhall forfeit and loſe to Your Majeſty, for the Uſe of the Publick, the Proportion of his, her, or their Subſcription Money which he, ſhe, or they ſhall have ſo paid down as aforeſaid towards the ſaid Loan and Lottery; and in ſuch Caſe no Ticket or Tickets ſhall be delivered out by the ſaid Officer or Officers to ſuch Contributor or Contributors, Adventurer or Adventurers making ſuch Default; but the Tickets which ſhould have been delivered to them reſpectively

no *Tickets* to be delivered to ſuch defaulters, but ſhall be returned to Managers, together with the Tickets in the outermoſt Column of Books firſt mentioned,

CHAP. II.

tively, in Case they had duly made their respective Payments as aforesaid, shall be returned or delivered to the said Managers and Directors by the said Officer or Officers, together with the other Tickets (if any) in the Outermost Column of the Book and Books first herein mentioned and directed to be prepared, which shall not have been disposed of as aforesaid, and such Ticket and Tickets shall be delivered back unto the said Officer or Officers of the Treasury, with other the said undisposed of Tickets (if any) to be by him or them issued, sold, and disposed of for the Purposes aforesaid, or otherwise retained and kept; and the said Contributor and Contributors, Adventurer and Adventurers making such Default shall not have or receive any Benefit or Advantage for or in Respect of the Money which he, she, or they shall have paid for or towards the said Loan and Lottery as aforesaid, any Thing herein contained to the contrary notwithstanding.

to be delivered back to Treasury to be sold,

no benefit to such Defaulters.

XLIV. Provided always, That if any Contributor or Contributors to said Loan and Lottery shall pay the Whole, or any Part of his, her, or their respective Subscriptions or Contributions before the Days herein before appointed, for his, her, or their respective Payments, he, she, or they shall be allowed, out of such Payment, Discount, by way of Interest, at the Rate of Four Pounds *per Centum per Annum*, for such Sum as shall be so advanced by him, her, or them from the Day whereon the same shall be advanced, until the Day or Days respectively whereon the same ought to be paid as aforesaid.

*Contributors*, who shall pay subscriptions before respective days appointed, allowed 4*l.* per cent. for such sums.

XLV. And

Contributor to first Loan of 130,000l. who ſhall neglect to compleat his Subſcriptions on 1ſt Dec. 1782, ſhall forfeit Subſcriptions paid.

XLV. And be it further Enacted by the Authority aforeſaid, That in Caſe any ſuch Subſcriber or Contributor to ſaid firſt mentioned Loan of One Hundred and Thirty Thouſand Pounds, ſhall Neglect or Omit to complete his Subſcription towards ſaid Loan on or before the the Firſt Day of *December*, One thouſand ſeven hundred and eighty-two, then and in every ſuch Caſe ſuch Contributor ſhall Forfeit and loſe to Your Majeſty, for the Uſe of the Publick, all ſuch Proportion and Proportions of his, her, or their Subſcription Money to ſaid Loan, which he, ſhe, or they ſhall have ſo paid down, and in ſuch Caſe no Debenture ſhall iſſue for ſuch Proportion or Proportions ſo paid and advanced.

*Chief Governor* ſhall reward ſaid Managers, &c. employed in ſaid buſineſs, and diſcharge incident expences.

XLVI. Provided alſo, and be it Enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for His Excellency the Lord Lieutenant or other Chief Governor or Chief Governors of this Kingdom for the Time being, to reward the ſaid Managers and Directors, and the Clerks and Officers to be employed by and under them, and any other Officers and Servants that ſhall and may be anywiſe employed in the ſaid Buſineſs, for their Labour and Pains, and to Diſcharge ſuch incident Expences as ſhall neceſſarily attend the Execution of this Act, in ſuch Manner as His Excellency the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, ſhall from Time to Time think fit and reaſonable in that behalf,

behalf, any Thing in this Act contained to the contrary notwithstanding.

Amount of *Prizes* in said *Lottery* to be paid in ready Money on demand, after 1st Jan. 1783.

XLVII. And be it further Enacted by the Authority aforesaid, That every such Contributor or Adventurer or other Person who shall become entitled to any Prize or Prizes in said Lottery, shall receive from the proper Officer or Officers of Your Majesty's Treasury, the Amount of the Sum contained in his Prize in Ready Money, without any Deduction, Defalcation, or Abatement whatsoever, the same to be paid on Demand at any Time, from and after the First Day of *January*, One thousand seven hundred and eighty-three.

*Forging* or *assisting* in forging any *Receipt* or *Ticket*, or altering any *Figure*, &c.

XLVIII. And be it further Enacted by the Authority aforesaid, That if any Person or Persons shall Forge or Counterfeit, or cause or procure to be forged or counterfeited, or willingly act or assist in the Forging or Counterfeiting any Receipt or Receipts, Ticket or Tickets to be given, issued, or made forth in Pursuance of this Act, or alter any Number, Figure, or Word therein, or Utter, Vend, Barter, or Dispose of, or offer to dispose of any such false, altered, forged, or counterfeited Receipt or Receipts, Ticket or Tickets, or shall bring any such forged or counterfeited Ticket or Receipt, or any Receipt or Ticket, the Number whereof, or any Word, or Figure therein shall have been altered (knowing the same to be such) to the Vice Treasurer or Vice Treasurers, and Paymaster or Paymasters General, his, or their Deputy or Deputies, or to any other Person or Persons whatsoever, with

a fraudulent Intention, or ſhall willingly aid, abet, aſſiſt, hire, or command any Perſon or Perſons to commit any ſuch Offence or Offences as aforeſaid, then and in every ſuch Caſe, all and every ſuch Perſon or Perſons being thereof convicted in due Form of Law, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony, without Benefit of Clergy: And the Vice Treaſurer or Vice Treaſurers, Paymaſter General or Paymaſters General, his or their Deputy or Deputies, as alſo the ſaid Managers and Directors, or any two or more of them, are hereby authorized and required to cauſe any Perſon bringing or uttering ſuch forged or counterfeited Receipt or Receipts, Ticket or Tickets as aforeſaid, or aiding or abetting, aſſiſting, hiring, or commanding any Perſon or Perſons therein to be apprehended, and to commit him, her, or them to Your Majeſty's Gaol of Newgate, or to the common Gaol of the County or Place where he, ſhe, or they ſhall be ſo apprehended, to be proceeded againſt for the ſaid Felony, according to Law.

Perſons guilty thereof adjudged Felons, and ſhall ſuffer *Death*,

*Vice Treaſurer*, &c. or ſaid *Managers* may cauſe Perſons bringing ſuch forged *Receipt* or *Ticket*, to be apprehended and committed.

XLIX. And be it alſo Enacted by the Authority aforeſaid, That if any Perſon or Perſons, who ſhall commit any ſuch Offence or Offences, or be aiding, abetting, aſſiſting, hiring, or commanding any Perſon or Perſons therein, ſhall afterwards, being out of Priſon, diſcover any one or more Perſon or Perſons who ſhall have committed, or ſhall have been aiding, abetting, or concerned in any ſuch Offence or Offences as aforeſaid, ſo as ſuch Perſon or Perſons ſo diſcovered, be lawfully convicted of the ſame,

Perſons guilty of ſuch Offences, diſcovering on others, are hereby pardoned.

CHAP. II.

same, such Discoverer shall have, and is hereby entitled to Your Majesty's Pardon for such his, or her Offence.

From 25 Dec. 1781, no person shall keep any *Office* for dealing in *Lottery Tickets* without a Licence.

L. And be it further Enacted by the Authority aforesaid, That from and after the said Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, no Person or Persons whatsoever, shall publickly or privately set up, exercise, keep, or open by himself, herself, or any other Person or Persons, any Office or Place for buying, selling, insuring, registering, giving, or otherwise dealing in Tickets or Chances, or Parts thereof, or in the Number or Numbers of any Ticket or Tickets in any Lottery whatsoever, or shall by writing or printing, publish the setting up, or using any such Office or Place, without first taking out a Licence for that Purpose, in Manner herein after mentioned.

*Licence*, 50l.

LI. And be it further Enacted by the Authority aforesaid, That for every Licence to be taken out by any Person or Persons for every such Office or Place used for dealing in or concerning Lottery Tickets as aforesaid, there shall immediately on taking out such Licence, be paid unto Your Majesty, Your Heirs and Successors, over and above all other Duties to which the Person or Persons taking out the same, may be respectively liable, the Sum of Fifty Pounds in Lieu of any Sum prescribed by any Act or Acts heretofore made for that Purpose; and every such Licence shall be granted under the Hands and Seals of Two or more of the Managers and Directors of such Lottery as aforesaid, for the Time being;

granted by two or more Managers.

ing; and the Duty for the ſame ſhall be paid at their Office, or at ſuch other Place, and to ſuch Perſon or Perſons as the ſaid Managers or Directors ſhall appoint to deliver out ſuch Licences reſpectively, and to receive the ſaid Duties; and the ſaid Managers and Directors are hereby required to grant and deliver ſuch Licences to all Perſons applying for the ſame, upon their Payment of Fifty Pounds for each Licence as aforeſaid.

*Licence*, ſhall ſet forth the Name and Abode,

LII. And be it further Enacted by the Authority aforeſaid, That every ſuch Licence ſhall ſet forth the true Name and Place of Abode of the Perſon or Perſons taking out the ſame; and alſo the Place where ſuch Buſineſs or Dealing ſhall be carried on; and ſuch Licence ſhall be continued in Force for ſuch Time, not exceeding Twelve Calendar Months from the Date thereof, as ſhall be mentioned in ſaid Licence; and every Perſon acting or dealing in any of the Matters therein contained without ſuch Licence, or after the Expiration of ſuch Licence in Manner aforeſaid, ſhall reſpectively forfeit for each Offence the Sum of Two Hundred Pounds, to be recovered and diſtributed in Manner herein after mentioned.

continuance 12 Months,

acting without *Licence*, or after *expiration*, Penalty each Offence, 200l.

Perſons acting contrary to this Act, forfeit 200l.

LIII. And be it further Enacted by the Authority aforeſaid, That every Perſon who after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, ſhall publiſh, open, ſet up, or keep any ſuch Office or Place under any the Denominations aforeſaid, or any like Denomination, contrary to the Intent and Meaning of this preſent Act, ſhall

CHAP. II.

forfeit for every such Offence the Sum of Two Hundred Pounds Sterling.

*Forging Licences,*

LIV. And be it further Enacted by the Authority aforesaid, That if any Person or Persons whatsoever, shall forge or counterfeit any Licence or Licences to be made forth by Virtue of this Act for the Purposes aforesaid, such Person or Persons shall be deemed a Felon or Felons, and suffer Death without the Benefit of Clergy.

*Death* without Clergy.

Not to occasion corruption of Blood, &c.

LV. Provided also, and be it Enacted by the Authority aforesaid, That no Attainder for any of the Offences in this Act mentioned, shall make or occasion any Corruption of Blood, Loss of Dower, or Disherison of Heirs.

*Penalties*, relative to Lottery Offices or Licences, recovered by Action of Debt, &c. in *C. Record.*

LVI. And be it Enacted by the Authority aforesaid, That all and singular the Penalties herein and hereby imposed relative to Lottery Offices and Licences, shall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Dublin*, in which no Essoign, Wager of Law, or more than one Imparlance shall be allowed.

Monies raised on *Licences*, applied to defray expences of *Lottery*,

LVII. And be it further Enacted by the Authority aforesaid, That all the Monies to arise by granting of Licences as aforesaid, shall be applied towards the defraying the Expences attending the managing, directing and drawing the Lottery and Lotteries aforesaid, in such Manner as the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom

Kingdom for the Time being, ſhall direct, authorize, and appoint; and that the Surplus thereof (if any) ſhall be applied to the Credit of the Nation.

Surplus to Credit of the Nation.

LVIII. Provided always, and be it further Enacted by the Authority aforeſaid, That no Suit or Action ſhall be commenced or brought againſt any Perſon or Perſons for any Penalty or Forfeiture incurred by any Offence contrary to the Proviſions herein contained, unleſs the ſame ſhall be commenced or brought within Three Calendar Months next after the Fact was committed, or ſuch Cauſe of Action ſhall have accrued, and not afterwards, and ſhall be laid or brought in the County, City, or Place wherein ſuch Offence ſhall have been committed, or ſuch Cauſe of Action ſhall have ariſen, and not elſewhere.

Suit or Action againſt Perſons acting contrary to this Act

ſhall be within 3 Months after the Fact.

FINIS.

AN

# ACT

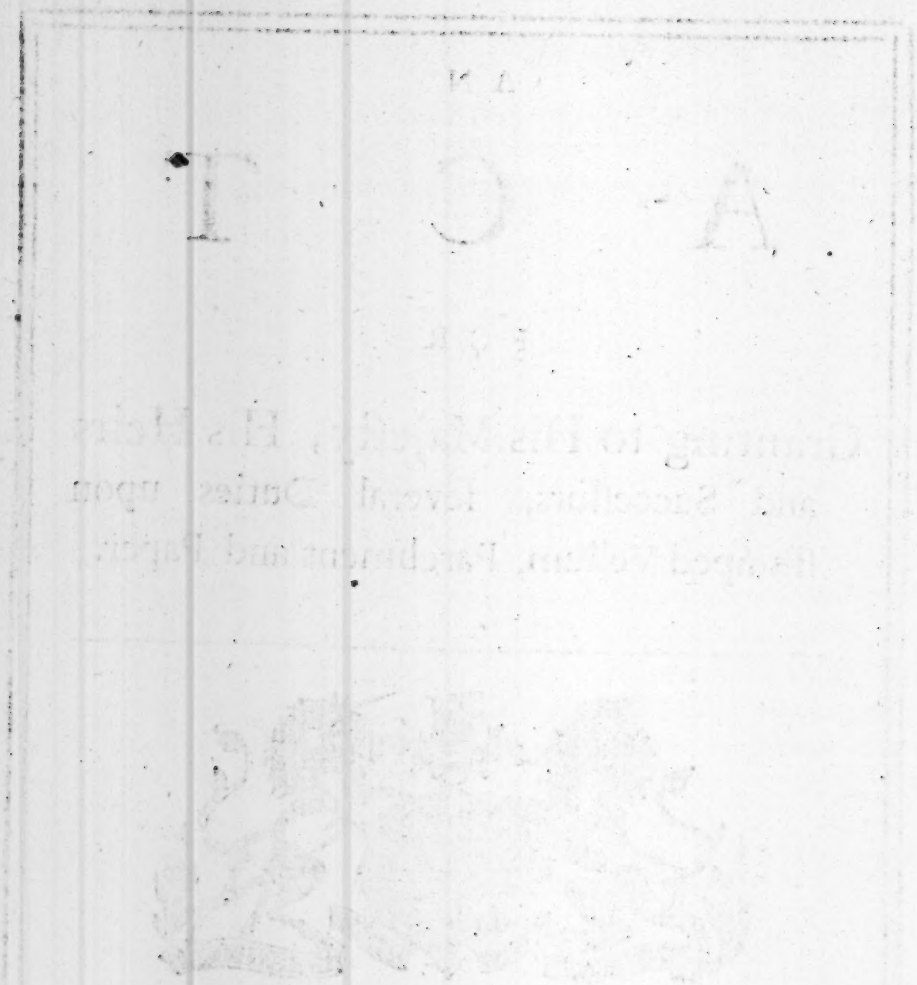
FOR

## Granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties upon ſtamped Vellum, Parchment and Paper.



DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.



# A TABLE OF CONTENTS.

SECTION. Page

I. PREAMBLE.—Diſpenſation or Faculty, 6l.—Letters Patent, 6l.—Grant from his Majeſty of Money exceeding 200l. 6l.—grant of Office or Employment above the value of 200l. *per Annum*, 6l.—Pardon, 3l.—Reprieve or Relaxation, 3l.—Grant from his Majeſty of Money not exceeding 200l. nor leſs than 100l. 3l.—Grant of Office or Employment above the value of 50l. and under 200l. *per Annum*, 3l.—Admiſſion of Fellow of College of Phyſicians, Attorney, Clerk, Advocate, Proctor, Notary, or other Officer or Officers in any Court, 3l.—Appeal from the Court of Admiralty, Prerogative, or any Archiepiſcopal Court, 3l.—Grant of Lands in Fee, Leaſe for Years, or other Grant or Profit, 2l.—Preſentation, Donation, or Eccleſiaſtical Promotion, 2l.—Exemplifications of what Nature ſoever, 10s.—Inſtitution, 10s.—Conveyance, Surrender of Grants or Offices, Releaſe, or other Deed enrolled, 5s.—Writ of Error *Certiorari*, or Appeal, 5s.—Sentence or Attachment out of Court of Admiralty, or Relaxation, 5s.—Probate of a Will, or Letters of Adminiſtration, 5s.—Recognizances, 5s.—Except Recognizances for Licences to ſell Beer, &c.—Writ of Covenant for levying a Fine, 5s.—Record of *Niſi Prius*

SECTION. Page

*Prius* or *Poſtea*, 5s.—Writ of Entry for ſuffering a common Recovery, 5s.—Judgment of the Courts at the City of *Dublin*, 5s. each Judgment,—Commiſſion iſſuing out of any Eccleſiaſtical Court, 5s.—Warrant, Monition, or Perſonal Decree in the Admiralty, 5s.—Bill, Anſwer, Replication, Rejoinder, Interrogatories, Depoſitions taken by Commiſſioners, or any other Pleadings in the Courts of Chancery or Exchequer, 2s. 6d.—Indenture, Leaſe or Deed-poll, 2s. 6d. except Indentures of Apprenticeſhip where the Fee ſhall not exceed 10l. which ſhall be ſubject to a Duty of 6d.—Writ of *Habeas Corpus*, 1s.—Special Bail, 1s.—Decree or Diſmiſſion, 1s.—Common Bail Appearance, 1s.—Admiſſion into any Corporation or Company, 1s.—Affidavit, 1s.—Exceptions,—Copy of ſuch Affidavit, 1s.—Original Writ (except ſuch Original upon which a Writ of *Capias* iſſues) *Subpœna*, Writ of *Capias Quominus*, Writ of *Dedimus Poteſtatem* to take Anſwers, examine Witneſſes, or appoint Guardians, or any other Writ whatſoever, or any other Proceſs or Mandate, where the Debt or Damage doth amount to 40s. or above, 1s.—Entry of any Action, 1s.—Rule or Order, 1s.—Copy of ſuch Rules or Orders, 1s.—Citation or Monition made in the Prerogative Court, Eccleſiaſtical Court, Libel, Allegation, Depoſition, Anſwer, Sentence, or final Decree or Inventory, or Copies of them, 1s. except for Recovery of Seamen's Wages.—Charter Party, Policy of Aſſurance, Paſſport, Bond, Releaſe, Contract or other obligatory Inſtrument, Proteſt, Procuration, Letter of Attorney, or any other Notarial Act whatſoever, 1s.—Depoſitions taken in the Courts of Chancery or Exchequer, except the Paper Drafts of Depoſitions taken by Virtue of any Commiſſion, before they are engroſſed, 1d.—Copy of any Bill, Anſwer, Plea, Demurrer, Replication, Rejoinder, Interrogatories, Depoſitions, or other proceedings, 1d.—A Copy of any Will, 2d.—Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleadings, or any Copy thereof, 2d.—Certificate or Debenture 4d.—Almanack or Calendar for One Year, on One Side, 1d.—Other Almanack or Calendar for One Year, 2d.—Almanack or Calendar for ſeveral Years, Rates aforeſaid for every Year,—News-papers, not exceeding One Sheet, One Halfpenny each,—Pamphlet or Paper larger than one whole Sheet, and not exceeding ſix Sheets 8vo, nor exceeding 12 Sheets in 4to, or 20 Sheets in Folio, ſo printed, 1s. *per* Sheet in one Copy.—Advertiſement, 6d. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13

II. Deed, Inſtrument, &c. for Payment of Money, for making valuable Conſideration for Loſs of Ship, &c. or by Fire, deemed Policies of Aſſurance. 14

III. Every Deed, Inſtrument, &c. between Captain, Maſter, or Owner of Ship or Veſſel, and Merchant, in reſpect to Freight, Money, Goods, &c. or Effects laden on board any ſuch Ship, deemed to be a Chater-party. 14

IV. To

SECTION. Page

IV. To prevent Abuſes by arreſting Perſons without Writ or legal Proceſs;—Officer or Clerk who ſhall ſign any Writ or Proceſs to arreſt any Perſon, ſhall at ſigning, ſet down the Day and Year of ſigning the ſame, to be entered upon the Remembrancer's Roll on Pain of 10l. 14, 15

V. All Books and Pamphlets ſerving the Purpoſe of an Almanack, ſhall be charged with the Duty on Almanacks, not with any of the Duties on Pamphlets. 15

VI. Bills of Exchange, Accompts, &c. not to be charged, ib.

VII. Probate of any Will, or Letters of Adminiſtration of any Common Seaman or Soldier who ſhall be ſlain or die, not to be charged. ib.

VIII. None of the Rates and Duties ſhall be raiſed or paid by any Perſon admitted to ſue or defend in *Forma Pauperis*. 16

IX. Warrant or Recognizance taken before any Juſtice, or Proceedings of any Court Martial, not to be charged. ib.

X. Acts of Parliament, Proclamation, &c. Acts of State ordered by His Majeſty, or Lord Lieutenant or other Chief Governor, printed Votes, or other Matters ordered by either Houſe of Parliament, or Books uſed in Schools, Books of Devotion or Piety, ſingle Advertiſement printed by itſelf, daily Accounts, Bills of Goods imported and exported, or Weekly Bills of Mortality, exempted from the Tax. 16, 17

XI. His Majeſty, Lord Lieutenant or other Chief Governor or Governors, to nominate and appoint Perſons to be Commiſſioners or Officers for the ſtamping and marking of Parchment, Vellum, &c. Commiſſioners appointed ſhall keep Head Office in City of *Dublin*,—impowered to appoint inferior Officers,—with conſent and approbation of Lord Lieutenant, or other Chief Governor or Governors. 17, 18

XII. Commiſſioners and Officers appointed in purſuance of the former Acts,—and inferior Officers appointed by the ſaid Commiſſioners, as alſo ſuch others as ſhall be appointed purſuant to this Act, ſhall continue to act,—unleſs removed. 18, 19

XIII. Types, Marks, or Stamps, already provided, ſhall continue to be uſed,—or may be altered or renewed as his Majeſty, or Lord Lieutenant, Chief Governor or Chief Governors ſhall think fit; upon pub-
lick

SECTION. Page

lick Notification being given by Proclamation,—all Courts of Juſtice ſhall take judicial Notice of Types, Marks and Stamps, appointed by former Acts, or publiſhed by Proclamation in purſuance of this Act. 19, 20

XIV. Commiſſioners to take Care that the Impreſſion be durable, and leaſt liable to be forged or counterfeited. 20

XV. Commiſſioners to appoint a fit Perſon to attend in any Court or Office,—Judges, at the Requeſt of the Commiſſioners, ſhall make Orders as ſhall be deſired,—every Commiſſioner and other Officer to take the Oath following.—Oath. 20, 21

XVI. Commiſſioners & Officers to obſerve and perform ſuch Rules, &c. as they ſhall receive from Lord Lieutenant or other Chief Governor, &c. Commiſſioners to take Care the Kingdom ſhall be ſufficiently furniſhed with Vellum, Parchment, and Paper, ſtamped or marked. 22

XVII. All Records, Writs, Pleadings, and other Proceedings, and all Deeds and Inſtruments hereby charged, are to be engroſſed or written, as they have been uſually written. 23

XVIII. Writings, &c. liable to Duties ſhall be written upon, or near to the Stamps or Marks, upon Pain of forfeiting, 10l. ib.

XIX. All Vellum, Parchment, and Paper, before any of the Matters, &c. ſhall be thereupon engroſſed or written, ſhall be brought to the Head Office to be ſtamped and marked. 23, 24

XX. Perſons arreſted by Writ, &c. and Sheriff, &c. taking Bail, Sheriff, &c. at Requeſt and Coſts of Plaintiff or his Attorney, ſhall aſſign to Plaintiff the Bail Bond taken, which may be without Stamp, provided Aſſignment be ſtamped before Action be brought thereupon,—Aſſignment of Bond of Plaintiff in Replevin, may be without Stamp, before Action brought. 24, 25

XXI. If any Commiſſioner or Officer ſhall fix Mark or Stamp before the Duties charged by this Act be paid or ſecured, he ſhall forfeit, 100l. 25

XXII. If any Perſon hath engroſſed, or ſhall engroſs or write upon Vellum, Parchment, or Paper, any Matters hereby charged to pay any Duty, before the ſaid Vellum, &c. ſhall be marked or ſtamped, or upon which ſhall be ſome Stamp or Mark reſembling the ſame, or write upon Vellum, &c. that ſhall be ſtamped, &c. for lower Duty than

SECTION. Page

than by this Act payable, 10l. ſhall be paid to his Majeſty, over and above the Duty for ſuch Deed,—no ſuch Record ſhall be pleaded in any Court, or admitted to be good or available in Law until ſaid Duty and 10l. be firſt paid,—exception. 25, 26

XXIII. Perſons who ſhall engroſs, &c. any Matters, before Vellum, Parchment, or Paper, ſhall be marked or ſtamped, or ſtamped for lower Duty, ſhall forfeit, 5l. 27

XXIV. Any Clerk, &c. in any publick Office initled to make, engroſs, or write Records by this Act charged, who ſhall be guilty of Fraud to deceive his Majeſty of any Duty by this Act payable, by engroſſing, &c. upon Vellum, &c. not marked according to this Act, or upon Vellum marked with any Mark or Stamp which he knows to be counterfeited, or marked, &c. for lower Duty, ſhall forfeit his Office, and be diſabled to hold the ſame for the future,—and if any Attorney be guilty of any ſuch Fraud, he ſhall be diſabled to practiſe as an Attorney. 27, 28

XXV. If any Perſon ſhall write or engroſs any Matter or Thing upon any part of any piece of Vellum, Parchment, or Paper, whereon there ſhall have been before engroſſed, written, or printed, any other Matter or Thing in reſpect whereof any Duty is payable, before ſuch Vellum ſhall have been again marked or ſtamped, or ſhall eraſe or ſcrape out the Name of any Perſon, Sum, Date, or thing engroſſed, &c. or cut, tear, Mark, or Stamp with Intent to uſe ſuch Stamp or Mark for any other writing, ſhall forfeit, 50l. 28, 29

XXVI. Lord Lieutenant or other Chief Governor may alter Stamps, and within 60 Days new Stamps to be given in exchange for the old, gratis,—Vellum, &c. with the old Stamps to be of no more effect than if not ſtamped at all. 29, 30

XXVII. Notice of any alteration in the Stamps within 20 days throughout the Kingdom. 31

XXVIII. The prices of ſtamped Vellum, &c. to be ſet once in every Year;—6l. *per Cent. per Annum*, to be allowed for prompt Payment of Duties above 10l. 31, 32

XXX. One Copy of every Pamphlet, printed in *Dublin*, ſhall, within 6 Days after printing, be brought to the Head Office, and the Number of Sheets, and the Duty paid be regiſtered,——not being in *Dublin* within 14 Days after printing, to be brought to the Head Collector. 33

SECTION. Page

XXXI. Printer, Publiſher, &c. not regiſtering and paying the Duty, to forfeit, 20l. 34

XXXII. No Printer, *&c.* ſhall publiſh any News-paper, *&c.* or Paper ſerving the purpoſe of a News-paper, *&c.* before Security entered into for payment of Duty on Advertiſements, under Penalty of 20l. ib.

XXXIII. No Pamphlet or News-paper to be publiſhed without the Name and Place of Abode of the Publiſher, on Penalty of 20l. 35

XXXIV. No ſtamped Paper to be delivered for printing any News-paper, *&c.* unleſs Security be given for the Duty on Advertiſements. ib.

XXXV. News-papers, &c. left unfold, for which the Duty was paid, to be cancelled, and ſtamped Paper to be given to the ſame Number, free of Duty. ib.

XXXVI. After 25 *Dec.* 1781, Perſons having in their Cuſtody ſtamped Vellum, &c. written or engroſſed, which ſhall be inadvertently ſpoiled, before executed, and not uſed for any other Purpoſe, nor Money given to Attorney, &c. employed to tranſact the Buſineſs, or to Writer thereof, for Duty marked thereon, to ſend ſuch ſtamped Vellum, to Commiſſioners of Stamp Duties, and upon Oath that ſuch ſtamped Vellum, ſo ſpoiled, hath not been executed, &c ——the ſaid Commiſſioners are hereby required to ſtamp for the Perſons who ſhall bring any Quantitity of ſuch Vellum, &c. ſo ſpoiled, &c. like Quantity of Vellum, with Duties ſtamped, without any Sum of Money whatſoever,—Commiſſioners impowered to make Rules and Orders for regulating the Time, &c. for ſuch cancelling and Allowance. 36, 37, 38

XXXVII. Publiſhers of Almanacks who have given Security for the Duty, to be allowed for what may be cancelled within 3 Months. 38

XXXVIII. One Sheet only to be ſtamped. 39

XXXIX. Perſons ſelling any Book, &c. not ſtamped, forfeit 40s. or be committed. ib.

XL. Penalty on Perſons who publiſh or ſell unſtamped News-papers. 40

XLI. Perſons who buy, ſell, or have in Poſſeſſion unſtamped News-papers,—Penalty 5l. —— 42

XLII. Duties

SECTION. Page

XLII. Duties upon Advertiſements, Pamphlets, &c. to be paid within 40 Days after printing on pain of treble the Duties and Coſts of Suit. ib.

XLIII. To counterfeit the Stamps, Felony without Clergy. 43

XLIV. Lord Lieutenant or other Chief Governor to pay out of the Money ariſing, ſuch Salaries, &c. as may be neceſſary. 44

XLV. All Officers to keep accounts and pay the Duties they receive into the Treaſury firſt *Monday* in every Month,—Officers collecting out of *Dublin*, to the Collectors of the Inland Exciſe;—and give Notice to Commiſſioners of ſuch Payment within 6 Days;—for detaining any Monies, to be diſmiſſed and pay 12 *per Cent. per Ann.* for the ſums detained. 44, 45

XLVI. Receiver General may retain in his Hands, one Month's Produce of Duties, to anſwer neceſſary Demands. 45

XLVII. Separate Accounts to be kept in the Treaſury. ib.

XLVIII. Comptroller to certify every Week to Accountant General,—and Diſtributor every Month,—Penalty, 20l. 45, 46

XLIX. Collectors ſubject to ſame mode of Account, as in any other Duties. 46

L. Receivers, &c. to exhibit their Accounts to Commiſſioners of impreſt Accounts,—examined on Oath. 46, 47

LI. Accounts ſigned by Commiſſioners of Accounts, ſufficient Diſcharge. 47

LII. Penalties incurred by this Act, how recoverable. ib.

LIII. No Fee or Deduction to be made by the Vice Treaſurer on any Sums paid on Account of theſe Duties. 48

LIV. Not to extend to Books of any Corporate Body. ib.

A N

Anno Regni viceſimo primo & ſecundo

# GEORGII III. Regis.

AN

# ACT

FOR

## Granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties upon ſtamped Vellum, Parchment and Paper.

CHAP. III.

CHAP. III.

Preamble.

WE Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Ireland*, in Parliament aſſembled, being deſirous to raiſe ſuch Aids and Supplies as may be ſufficient to ſupport with Honour and Dignity Your Majeſty's Government, do humbly preſent to Your Majeſty the Free Gift of the Rates and Duties herein after mentioned, and do beſeech Your Majeſty that it may be Enacted; and be it Enacted by the King's

CHAP. III.

Most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, there shall be throughout the Kingdom of *Ireland*, collected, and paid unto Your Majesty, Your Heirs and Successors, from the Twenty-fifth Day of *December* aforesaid, 'till the Twenty-fifth Day of *December*, which shall be in the Year One thousand seven hundred and eighty three inclusive, for the several and respective Matters and Things herein after mentioned, which shall be written or engrossed at any Time or Times, from the said Twenty-fifth Day of *December*, One thousand seven hundred and eighty one to the Twenty-fifth Day of *December*, One thousand seven hundred and eighty three inclusive, the several and respective Rates, Impositions, Duties, Charges, and Sums of Money herein after expressed, in Manner and Form following, that is to say, For every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper on which shall be engrossed or written during the Time aforesaid, any Dispensation to hold two Ecclesiastical Dignities or Benefices, or both a Dignity and a Benefice, or any other Dispensation or Faculty from the Lord Archbishop of *Armagh*, or Master of the Faculties for the Time being, the Sum of Six Pounds; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Grant or Letters Patent under the Great Seal of *Ireland*, of any Honour,

Dispensation or Faculty, 6l.

Letters Patent, 6l.

CHAP. III.

Honour, Dignity, Promotion, Franchiſe, Liberty, or Privilege to any Perſon or Perſons, Bodies Politick or Corporate, or Exemplifications of the ſame (Commiſſions of Rebellion in Proceſs always excepted) the Sum of Six Pounds; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper on which ſhall be engroſſed or written during the Time aforeſaid, any Grant from His Majeſty, His Heirs or Succeſſors, of any Sum of Money exceeding Two Hundred Pounds which ſhall paſs the Great Seal of *Ireland*, the Sum of Six Pounds; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Grant of any Office or Employment which ſhall be above the Value of Two Hundred Pounds *per Annum*, the Sum of Six Pounds; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Pardon (except the Pardon paſſed in *Forma Pauperis*) of or for any Crime or Offence, or of any Sum of Money or forfeiture whatſoever, or on which any Warrant or Reprieve, Relaxation from any Fines, Corporal Puniſhment or other Forfeiture ſhall be engroſſed or written, the Sum of Three Pounds; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Grant from His Majeſty, His Heirs or Succeſſors, of any Sum of Money not exceeding Two Hundred Pounds, nor leſs than One Hundred Pounds, which ſhall paſs the Great Seal of *Ireland*, the

Grant from his Majeſty of Money exceeding 200l. 6l.

grant of Office or Employment above the value of 200l. *per Annum*, 6l.

Pardon, 3l.

Reprieve or Relaxation, 3l.

Grant from his Majeſty of Money not exceeding 200l. nor leſs than 100l. 3l.

CHAP. III.

Sum of Three Pounds; for every Skin or Piece of Vellum or Parchment or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Grant of any Office or Employment which shall be above the Value of Fifty Pounds *per Annum*, and under the Value of Two Hundred Pounds *per Annum*, the Sum of Three Pounds; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any admission of any Fellow of the College of Physicians, or of any Attorney, Clerk, Advocate, Proctor, Notary, or other Officer or Officers in any Court whatsoever, except such Officer be an annual Officer in any Corporation or inferior Court, whose Office is under the Value of Ten Pounds a Year in Salary, Fees, or other Perquisites, or any Appeal from the Court of Admiralty, or the Prerogative Court, or from any Archiepiscopal Court, the Sum of Three Pounds; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Grant of Lands in Fee, Lease for Years, or other Grant or Profit not herein particularly charged, that shall pass the Great Seal of *Ireland*, or the Seal of the Exchequer (*Custodium* Leases excepted) the Sum of Two Pounds; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper on which shall be engrossed or written during the Time aforesaid, any Presentation or Donation which shall pass the Great Seal of *Ireland*, or upon which any Collation to be made by any Archbishop or Bishop, or any

Grant of Office or Employment above the value of 50l. and under 200l. *per Annum*, 3l.

Admission of Fellow of College of Physicians, Attorney, Clerk, Advocate, Proctor, Notary, or other Officer or Officers in any Court, 3l.

Appeal from the Court of Admiralty, Prerogative, or any Archiepiscopal Court, 3l.

Grant of Lands in Fee Lease for Years, or other Grant or Profit, 2l.

Presentation, Donation, or Ecclesiastical Promotion, 2l.

CHAP. III.

any Preſentation, or Donation to be made by any Patron whatſoever, of or to any Benefice, Dignity, or Spiritual or Eccleſiaſtical Promotion whatſoever of the Value of One Hundred Pounds a Year or upwards, the Sum of Two Pounds, (the Value to be aſcertained by the Certificate of the Archbiſhop or Biſhop or Vicar General of the Dioceſe.) Provided always, That Two or more Benefices epiſcopally united, ſhall be deemed and taken to be One Benefice only; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Exemplification of what Nature ſoever, that ſhall paſs the Seal of any Court whatſoever, the Sum of Ten Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper on which ſhall be engroſſed or written during the Time aforeſaid, any Inſtitution that ſhall paſs the Seal of any Archbiſhop, Biſhop, Chancellor, or other Ordinary or Eccleſiaſtical Court whatſoever, the Sum of Ten Shillings. Provided that an Inſtitution to Two or more Benefices epiſcopally united, ſhall be conſidered as to a ſingle Benefice; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Conveyance, Surrender of Grants or Offices, Releaſe, or other Deed whatſoever, which ſhall be enrolled of Record in any of the Courts of the City of *Dublin*, or in any other Court of Record whatſoever, the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time

Exemplifications of what Nature ſoever, 10s.

Inſtitution, 10s.

Conveyance, Surrender of Grants or Offices, Releaſe, or other Deed enrolled, 5s.

Writ of Error *Certiorari*, or Appeal, 5s.

CHAP. III.

Time aforesaid, any Writ of Error, *Certiorari* or Appeal, except to the Delegates, the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Sentence that shall be given in the Court of Admiralty, or any Attachment that shall be made out of the said Court of Admiralty, or any Relaxation of any such Attachment, the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Probate of a Will, or Letters of Administration for any Estate above the Value of Thirty Pounds, the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Recognizance conditioned for the Payment of Money, or Performance of Covenants or Agreements, Statute Staple or Statute Merchant, or entered of Record in any Court or Office, except such Recognizances as shall be entered into by Persons applying for Licences to sell by Retail, Beer, Ale, Wine, Strong Waters, or other Liquors, which Recognizances shall be considered as Bonds, and shall pay accordingly the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Writ of Covenant for levying a Fine, the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the

Sentence or Attachment out of Court of Admiralty, or Relaxation, 5*s*.

Probate of a Will, or Letters of Administration, 5*s*.

Recognizances, 5*s*.

Except Recognizances for Licences to sell Beer, &c.

Writ of Covenant for levying a Fine, 5*s*.

Record of *Nisi Prius* or *Postea*, 5*s*.

the

the Time aforeſaid, any Record of *Niſi Prius* or *Poſtea*, the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Writ of Entry for ſuffering a common Recovery, the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Judgment whatſoever, which ſhall be ſigned by the Maſter of any Office, or his Deputy or Secondary, or by any Prothonotary or his Secondary, Deputy or Clerk, or any other Officer belonging to any of the Courts at the City of *Dublin*, who have Power, or uſually do, or ſhall ſign Judgments, after the Rate of Five Shillings for every Judgment engroſſed or written on ſuch Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Commiſſions iſſuing out of any Eccleſiaſtical Court not herein before particularly charged, the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Warrant, Monition, or Perſonal Decree in the Court of Admiralty (except in Suits for the Payment of Seamen's Wages) the Sum of Five Shillings; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Bill, Anſwer, Replication, Rejoinder, Interrogatories,

Writ of Entry for ſuffering a common Recovery, 5s.

Judgment of the Courts at the City of *Dublin*, 5s. each Judgment,

Commiſſion iſſuing out of any Eccleſiaſtical Court, 5s.

Warrant, Monition, or Perſonal Decree in the Admiralty, 5s.

Bill, Anſwer, Replication, Rejoinder, Interrogatories, Depoſitions taken by Commiſſioners, or any other

CHAP. III.

terrogatories, Depositions taken by Commissioners, or any other Pleadings whatsoever in the Courts of Chancery or Exchequer, the Sum of Two Shillings and Six Pence; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Indenture, Lease, or Deed-poll, not hereby otherwise charged (except Indentures of Apprenticeship where no Apprentice Fee shall be given, or if any be given, such Apprentice Fee shall not exceed the Sum of Ten Pounds, which Indentures shall be subject to the Payment of a Duty of Six Pence and no more, and also except Indentures for binding poor Parish, or other poor Children, supported by publick or private Charities, Apprentices) the Sum of Two Shillings and Six Pence; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Writ of *Habeas Corpus*, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Special Bail to be taken in any of the Courts of the City of *Dublin*, or before any of the Judges of the said Courts, or in any other Court whatsoever, or any Appearance upon such special Bail, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Decree or Dismission made by, or in the Courts of Chancery or Exchequer, the Sum of One Shilling; for every Skin or Piece

Pleadings in the Courts of Chancery or Exchequer, 2s. 6d.

Indenture, Lease or Deed-poll, 2s. 6d. except Indentures of Apprenticeship where the Fee shall not exceed 10l. which shall be subject to a Duty of 6d.

Writ of *Habeas Corpus*, 1s.

Special Bail, 1s.

Decree or Dismission, 1s.

CHAP. III.

Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Common Bail to be filed in any Court whatſoever, and any Appearance that ſhall be made upon ſuch Bail, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Admiſſion into any Corporation or Company, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any affidavit (except ſuch Affidavits as ſhall be taken before the Officers of His Majeſty's Cuſtoms or Exciſe, or before any Juſtice or Juſtices of the Peace at any Quarter Seſſions or Adjournment thereof, or before a Magiſtrate of any Corporation, acting as a Juſtice of the Peace, or acting in any Court of Conſcience, or of Summary Juriſdiction, or before any Judge of Aſſize, or Commiſſion of Oyer and Terminer relative to Proſecutions on Trials on Indictments, or to Civil Bills, or that ſhall be made for the Purpoſe of raiſing or accounting for publick Money, and except Affidavits made relative to the Hempen and Flaxen Manufacture, or to the Payment of Corn Premiums, or made before the Truſtees of any Turnpike, relative to the Roads or Tolls of ſuch Turnpike, or affidavits made before the *Dublin* Society) the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, upon which any Copy of ſuch Affidavit as is herein before charged, that ſhall be filed or read

Common Bail Appearance, 1s.

Admiſſion into any Corporation or Company, 1s.

Affidavit, 1s.

Exceptions,

Copy of ſuch Affidavit, 1s.

CHAP. III.

in any Court whatsoever, shall be engrossed or written during the Time aforesaid, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Original Writ (except such Original upon which a Writ of *Capias* issues) *Subpœna*, Writ of *Capias Quominus*, Writ of *Dedimus Potestatem* to take Answers, examine Witnesses, or appoint Guardians, or any other Writ whatsoever, or any other Process or Mandate that shall issue out of, or pass the Seals of any of the Courts of the City of *Dublin*, or any other Court whatsoever holding Plea, where the Debt or Damage doth amount to Forty Shillings or above, or the Thing in Demand is of that Value, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Entry of any Action in the Mayor's and Sheriffs Courts of the City of *Dublin*, and in Courts in all Corporations, and other Courts whatsoever, out of which no Writs, Process, or Mandate issue, holding Plea, where the Debt or Damage doth amount to Forty Shillings or above, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Rule or Order (except in Causes prosecuted upon Indictments, or which relate to Presentments) made or given in any of the Courts at the City of *Dublin*, either Courts of Law or Equity, which shall be taken out, the Sum of One Shilling; for every Skin

Original Writ (except such Original upon which a Writ of *Capias* issues) *Subpœna*, Writ of *Capias Quominus*, Writ of *Dedimus Potestatem* to take Answers, examine Witnesses, or appoint Guardians, or any other Writ whatsoever, or any other Process or Mandate, where the Debt or Damage doth amount to 40*s.* or above, 1*s.*

Entry of any Action, 1*s.*

Rule or Order, 1*s.*

CHAP. III.

Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper on which ſhall be engroſſed or written during the Time aforeſaid, any Copy of ſuch Rules or Orders, except in Cauſes proſecuted upon Indictments, or which relate to Preſentments entered, or the Copies of any other Records or Proceedings in any of the ſaid Courts of the City of *Dublin*, not hereby otherwiſe charged, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Citation or Monition made in the Prerogative Court, or in any Eccleſiaſtical Court, or any Libel or Allegation, Depoſition, Anſwer, Sentence, or final Decree, or any Inventory exhibited in the Prerogative Court, or in any Eccleſiaſtical Court, or the Court of Admiralty, or whereupon any Copies of them reſpectively ſhall be engroſſed or written, except in Suits for Recovery of Seamen's Wages, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Charter Party, Policy of Aſſurance, Paſſport, Bond, Releaſe, Contract, or other obligatory Inſtrument, or any Proteſt, Procuration, Letter of Attorney, or any other Notarial Act whatſoever, the Sum of One Shilling; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written during the Time aforeſaid, any Depoſitions taken in the Court of Chancery or Court of Exchequer, except the Paper Draughts of Depoſitions taken by Virtue of any Commiſſion before they

Copy of ſuch Rules or Orders, 1s.

Citation or Monition made in the Prerogative Court, Eccleſiaſtical Court, Libel, Allegation, Depoſition, Anſwer, Sentence, or final Decree or Inventory, or Copies of them, 1s. except for Recovery of Seamen's Wages.

Charter Party, Policy, of Aſſurance, Paſſport, Bond, Releaſe, Contract or other obligatory Inſtrument, Proteſt, Procuration, Letter of Attorney, or any other Notarial Act whatſoever, 1s.

Depoſitions taken in the Courts of Chancery or Exchequer, except the Paper Drafts of Depoſitions taken by Virtue of any Commiſſion, before they are engroſſed, 1d.

CHAP. III.

they are engrossed, which are not herein before charged, the Sum of One Penny; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Copy of any Bill, Answer, Plea, Demurrer, Replication, Rejoinder, Interrogatories, Depositions, or other Proceedings whatsoever taken in the Court of Chancery or Court of Exchequer, or in any Court of Equity, the Sum of One Penny; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Copy of any Will attested by the proper Officer of the Prerogative Court, or any Ecclesiastical Court, the Sum of Two Pence; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleadings whatsoever, in any Court of Law, or any Copy thereof, the Sum of Two Pence; for every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, on which shall be engrossed or written during the Time aforesaid, any Certificate or Debenture for drawing back any Customs or Duties, for or in respect of the Reshipping or exporting of any Goods or Merchandizes, which at any Time or Times from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, to the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-three inclusive, shall be exported or shipped to be exported from the Kingdom of *Ireland*, for any

Copy of any Bill, Answer, Plea, Demurrer, Replication, Rejoinder, Interrogatories, Depositions, or other proceedings, 1d.

A Copy of any Will, 2d.

Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleadings, or any Copy thereof, 2d.

Certificate or Debenture 4d.

CHAP. III.

any Parts beyond the Seas, to be paid by the Perſon for whoſe Benefit, or at whoſe Inſtance ſuch Debenture or Certificate ſhall be obtained, the Sum of Four Pence; that a Duty of One Penny be paid, during the Time aforeſaid, for every Almanack or Calendar for any One particular Year, or for any Time leſs than a Year, which ſhall be printed on One Side only of any One Sheet or Piece of Paper only, and of Two Pence for every other Almanack or Calendar for any One particular Year; and that for every Almanack or Calendar made to ſerve for ſeveral Years, the reſpective Rates aforeſaid ſhall be paid for every ſuch Year; that there be paid, during the Time aforeſaid, for all Papers containing publick News, Intelligence, or Occurrences, a Duty of One Halfpenny for every Sheet or Piece of Paper leſs than a Sheet, on which ſuch News, Intelligence, or Occurrences ſhall be printed; that there be paid, during the Time aforeſaid, for every Pamphlet or Paper, not exceeding Six Sheets in Octavo, or in a leſſer Page, or not exceeding Twelve Sheets in Quarto, or Twenty Sheets in Folio ſo printed, a Duty after the Rate of One Shilling Sterling for every Sheet of any Kind of Paper which ſhall be contained in One printed Copy or Impreſſion thereof; that there be paid, during the Time aforeſaid a Duty of Six Pence for every Advertiſement to be contained in or publiſhed with any Gazette, News paper, or Journal, to be publiſhed weekly or oftner in any other printed Paper or Pamphlet whatſoever, being diſperſed or made publick yearly, monthly, or at any other Interval of Time.

Almanack or Calendar for One Year, on One Side, 1d.

Other Almanack or Calendar for One Year, 2d.

Almanack or Calendar for ſeveral Years, Rates aforeſaid for every Year.

News-papers, not exceeding One Sheet, One Halfpenny each.

Pamphlet or Paper larger than one whole Sheet, and not exceeding ſix Sheets 8vo, or exceeding 12 Sheets in 4to, or 20 Sheets in Folio ſo printed, 1s. *per* Sheet in one Copy.

Advertiſement 6d.

II. And

CHAP. III.

Deed, Instrument, &c. for Payment of Money, for making valuable Consideration for Loss of Ship, &c. or by Fire, deemed Policies of Assurance.

II. And be it further Enacted by the Authority aforesaid, That every Deed, Instrument, Note, Memorandum, Letter, Muniment or Writing for or relating to the Payment of any Sum of Money, or for making any valuable Consideration for or upon the Loss of any Ship, Vessel, Goods, Money, Effects, or upon any Loss by Fire, or for any Loss whatsoever, or for or upon any Life or Lives, shall be construed, deemed, and adjudged to be Policies of Assurance, within the Meaning of this Act.

Every Deed, Instrument, &c. between Captain, Master, or Owner of Ship or Vessel, and Merchant, in respect to Freight, Money, Goods, &c. or Effects laden on board any such Ship, deemed to be a Chater-party.

III. And be it further Enacted by the Authority aforesaid, That every Deed, Instrument, Note, Memorandum, Letter, or other Muniment or Writing between the Captain and Master or Owner of any Ship or Vessel, and any Merchant, Trader, or other Person in respect to the Freight or Conveyance of any Money, Goods, Wares, Merchandizes, or Effects, laden or to be laden on Board of any such Ship or Vessel, shall be deemed and adjudged to be a Charter-party within the meaning of this Act.

To prevent Abuses by arresting Persons without Writ or legal Process;

IV. And for preventing Abuses committed by arresting Persons without any Writ or legal Process to justify the same, by Means whereof the Duty hereby given to the Crown upon such Process may be lost: Be it further Enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty one, every Officer or Clerk belonging, or that shall hereafter belong, to the Court of King's Bench, Common Pleas, or Exchequer, who shall sign any

Officer or Clerk who shall sign any Writ or Process to arrest any Person, shall at signing, set

Writ

Writ or Proceſs before Judgment, to arreſt any Perſon or Perſons thereupon, ſhall, at the ſigning thereof, ſet down upon ſuch Writ or Proceſs the Day and Year of the ſigning the ſame, which ſhall be entered on the Remembrancer's Roll, or in the Book where the Abſtracts of ſuch Writ or Proceſs ſhall be entered, upon Pain to forfeit the Sum of Ten Pounds for every Offence or Neglect of ſuch Officer or Clerk aforeſaid.

down the Day and Year of ſigning the ſame, to be entered upon the Remembrancer's Roll on Pain of 10l.

V. And be it further Enacted by the Authority aforeſaid, That all Books and Pamphlets, ſerving chiefly for the Purpoſe of an Almanack, by whatſoever Name or Names intitled or deſcribed, are, and ſhall be charged with the Duty impoſed by this Act on Almanacks, but not with any of the Duties charged by this Act on Pamphlets, or any other printed Papers; any Thing herein contained to the contrary notwitſtanding.

All Books and Pamphlets ſerving the Purpoſe of an Almanack, ſhall be charged with the Duty on Almanacks, not with any of the Duties on Pamphlets.

VI. Provided always, that this Act, or any Thing therein contained, ſhall not extend to charge any Bills of Exchange, Accompts, Bills of Parcels, Bills of Fees, or any Bills or Notes (not ſealed) for Payment of Money at Sight, or upon Demand, or at the End of certain Days of Payment.

Bills of Exchange, Accompts, &c. not to be charged,

VII. Provided alſo, That nothing in this Act contained, ſhall extend to charge the Probate of any Will, or Letters of Adminiſtration of any Common Seaman or Soldier who ſhall be ſlain or die in his Majeſty's Service, a Certificate being produced from the Captain or Commander of the Ship or Veſſel,

Probate of any Will, or Letters of Adminiſtration of any Common Seaman or Soldier who ſhall be ſlain or die, not to be charged.

or

CHAP. III.

or Captain or Commanding Officer of the Troop or Company under whom such Seaman or Soldier served at the Time of his Death, of the Truth whereof, an Oath (or if by a Quaker, a solemn Affirmation) shall be made before the proper Judge or Officer by whom such Probate or Administration ought to be granted, which Oath or Affirmation such Judge or Officer is hereby authorized and required to administer, and for which no Fee or Reward shall be taken.

None of the Rates and Duties shall be raised or paid by any Person admitted to sue or defend in *Forma Pauperis*.

VIII. Provided also, That none of the Rates, Duties, or Sums of Money before in this Act expressed, shall be raised, levied, collected or paid, or be payable unto Your Majesty by Virtue of this Act, by any Person or Persons that shall be admitted to sue or defend in *Forma Pauperis*, so far as relates to the Suit in which he, or she, or they shall be so admitted to sue or defend.

Warrant or Recognizance taken before any Justice, or Proceedings of any Court Martial, not to be charged.

IX. Provided also, That this Act, or any Clause therein contained, shall not be construed to charge with any Duty any Warrant made by, or Recognizance taken before any Justice or Justices of the Peace, or any Proceedings of any Court Martial which relate to any Trial of any Common Soldier, but such Warrants, Recognizances, and Proceedings, shall and are hereby declared to be exempted from the Payment of any of the Duties before mentioned in this act.

Acts of Parliament, Proclamation, &c. Acts of

X. Provided also, That this Act shall not extend to charge any Acts of Parliament, Proclamation,

CHAP. III.

tion, Order of Council, Forms of Prayer and Thankſgiving, or any Acts of State, which ſhall be ordered by Your Majeſty, your Heirs or Succeſſors, or by the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, to be printed, or the printed Votes, or other Matters which are or ſhall be ordered to be printed by either houſe of Parliament, with any of the ſaid Duties on Pamphlets or News-papers, or to charge any Books commonly uſed in any of the Schools of *Ireland*, or any Books containing only Matters of Devotion or Piety, with the ſaid Duties on Pamphlets, or to charge any ſingle Advertiſement printed by itſelf, or the Daily Accounts, or Bills of Goods imported and exported, or the Weekly Bills of Mortality, (ſo as ſuch Accounts or Bills do contain no other Matters than what have been uſually comprized therein) with any the Duties aforeſaid; any Thing herein contained to the contrary notwithſtanding.

State ordered by His Majeſty, or Lord Lieutenant or other Chief Governor, printed Votes, or other Matters ordered by either Houſe of Parliament, or Books uſed in Schools, Books of Devotion or Piety, ſingle Advertiſement printed by itſelf, daily Accounts, Bills of Goods imported and exported, or Weekly Bills of Mortality, exempted from the Tax.

XI. And be it further Enacted by the Authority aforeſaid, That for the better and more effectual levying, collecting and paying unto Your Majeſty, Your Heirs and Succeſſors, the ſeveral and reſpective Duties hereby granted, it ſhall and may be lawful for Your Majeſty, or the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, from Time to Time, to nominate and appoint ſuch Perſons as Your Majeſty, or the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, ſhall think fit, to be Commiſſioners or Offi-

His Majeſty, Lord Lieutenant or other Chief Governor or Governors, to nominate and appoint Perſons to be Commiſſioners or Officers for the ſtamping and marking of Parchment, Vellum, &c. Commiſſioners appointed ſhall keep Head Office in City of *Dublin*,

CHAP. III.

cers for the stamping and marking of Parchment, Vellum, and Paper, and managing the Duties thereupon; and that the Commissioners so to be appointed, shall keep their Head Office in some convenient Place within the City of *Dublin*; and the said Commissioners, or the major Part of them, are hereby impowered, under their Hands and Seals, to appoint such other inferior Officers, with the Consent and Approbation of the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, for the marking or stamping of Vellum, Parchment, and Paper, or for the better collecting or levying the Duties hereby granted to Your Majesty, Your Heirs and Successors, as they in their Discretion shall think proper.

Impowered to appoint inferior Officers,

with consent and approbation of Lord Lieutenant, or other Chief Governor or Governors.

XII. Provided always, and be it further Enacted by the Authority aforesaid, That the several Commissioners and Officers for the stamping or marking Vellum, Parchment and Paper, and managing the Duties thereupon, appointed in pursuance of any Act or Acts heretofore passed in this Kingdom, and the several Officers appointed by the said Commissioners in pursuance of the said Acts or any of them, as also such other Commissioners and Officers as shall be hereafter appointed pursuant to this Act, shall, during the continuance of this Act, for the more effectual levying the several Duties hereby granted, continue to act in the several Offices to which they have been, or shall be so appointed, in like Manner, with the same Powers and Authorities, and subject to the same Restrictions,

Commissioners and Officers appointed in pursuance of the former Acts,

and inferior Officers appointed by the said Commissioners, as also such others as shall be appointed pursuant to this Act, shall continue to act,

tions, and Limitations as are mentioned in the ſaid Acts, or any of them, unleſs they ſhall be ſooner removed from ſuch Offices by the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being, or by the ſaid Commiſſioners, with the Conſent and Approbation of the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom for the Time being.

unleſs removed.

XIII. And be it further Enacted by the Authority aforeſaid, That the ſeveral Types, Marks, or Stamps already provided by the ſaid Commiſſioners for the ſeveral and reſpective Duties granted by the ſaid Acts, or any of them, or hereafter to be provided by them, for the ſeveral and reſpective Duties hereby granted, ſhall be uſed for the ſtamping and impreſſing of all Vellum, Parchment, and Paper, on which any of the ſeveral and reſpective Things herein before charged, ſhall be engroſſed or written; and that the ſaid Types, Marks, or Stamps, or any of them, ſhall or may be altered or renewed from Time to Time, as Your Majeſty, Your Heirs and Succeſſors, or the Lord Lieutenant, or other Chief Governor or Chief Governors of this Kingdom, for the Time being, ſhall think fit, ſo as Publick Notification thereof be given by Proclamation, to be iſſued under the Great Seal of *Ireland*, a convenient Time before the ſaid Types, Marks, or Stamps, ſhall be altered or renewed, to the End that all Perſons may have due Notice thereof; and that all Courts of Juſtice and Judges whatſoever, ſhall, without any Allegation or Proof on that Behalf,

Types, Marks, or Stamps, already provided, ſhall continue to be uſed,

or may be altered or renewed as his Majeſty, or Lord Lieutenant, Chief Governor or Chief Governors ſhall think fit; upon publick Notification being given by Proclamation,

all Courts of Juſtice ſhall take judicial Notice of Types, Marks and

CHAP. III.

half, take judicial Notice of the several Types, Marks, and Stamps, heretofore appointed by Virtue of the said Acts, or any of them, or hereafter to be appointed, by Virtue of this Act, and of all Types, Marks, and Stamps, which shall or may be hereafter published by Virtue of any Proclamation or Proclamations, which shall or may be issued as and for the true and lawful Types, Marks, and Stamps, to be made use of in pursuance of this Act.

Stamps, appointed by former Acts, or published by Proclamation in pursuance of this Act.

XIV. And be it further Enacted by the Authority aforesaid, That the Commissioners in providing Types, Marks, and Stamps from Time to Time, shall take Care they be so contrived, that the Impression thereof may be durable, and that the same may be the least liable to be forged or counterfeited.

Commissioners to take Care that the Impression be durable, and least liable to be forged or counterfeited.

XV. And be it further Enacted by the Authority aforesaid, That the Commissioners heretofore constituted, or hereafter to be constituted by Your Majesty, Your Heirs or Successors, or by the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, as aforesaid, shall and may from Time to Time, as they shall see Occasion, appoint a fit Person to attend in any Court or Office, to take Notice of the Vellum, Parchment, or Paper, upon which any of the Matters or Things aforesaid shall be engrossed, written or put, and of the Marks or Stamps thereupon, and of all other Matters and Things tending to secure Your Majesty's Duties arising by this Act; and that the Judges in the

Commissioners to appoint a fit Person to attend in any Court or Office,

CHAP. III.

the ſeveral Courts, and ſuch others to whom it may appertain, at the Requeſt or Requeſts of the ſaid Commiſſioners, or of any Two or more of them, ſhall make ſuch Orders in the reſpective Courts, and do ſuch other Matters and Things for the better ſecuring of the ſaid Duties, as ſhall be lawfully and reaſonably deſired in that Behalf; and that every Commiſſioner, and other Officer hereafter to be appointed, before he proceeds to the Execution of this Act, ſhall take the Oath following, that is to ſay,

Judges, at the Requeſt of the Commiſſioners, ſhall make Orders as ſhall be deſired,

every Commiſſioner and other Officer to take the Oath following.

Oath.

*I* A. B. *do ſwear, That I will faithfully execute the Truſt in me, purſuant to an Act of Parliament, intituled,* An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties upon ſtamped Vellum, Parchment, and Paper, *without Fraud or Concealment, and will from Time to Time true Account make of my Doings therein, and deliver the ſame to ſuch Perſon or Perſons, as His Majeſty, His Heirs or Succeſſors, or the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, hath appointed, or hereafter ſhall appoint to receive ſuch Account; and will take no Fee, Reward, or Profit for the Execution or Performance of the ſaid Truſt, or the Buſineſs relating thereunto, from any Perſon or Perſons, other than ſuch as ſhall be paid or allowed by His Majeſty, His Heirs or Succeſſors, or by ſome Perſon or Perſons for that Purpoſe authorized by His Majeſty, or by the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being.*

And

CHAP. III.

And such Oath shall and may be administered to any such Commissioner or Commissioners, by any Two or more of the same Commissioners, whether they shall have taken the same previously or not; and any of the said Commissioners, or any Justice of the Peace within the Kingdom of *Ireland*, shall and may administer the like Oath to any subordinate Officer to be appointed pursuant to this Act.

Commissioners & Officers to observe and perform such Rules, &c. as they shall receive from Lord Lieutenant or other Chief Governor, &c. Commissioners to take Care the Kingdom shall be sufficiently furnished with Vellum, Parchment, and Paper, stamped or marked.

XVI. And be it further Enacted by the Authority aforesaid, That the said Commissioners, and other Officers heretofore appointed, or hereafter to be appointed as aforesaid, and all Officers employed, or to be employed or intrusted, by or under them as aforesaid, shall, from Time to Time, in and for the better Execution of the several Offices and Trusts, observe and perform such Rules, Methods, and Orders as they respectively have received, or shall receive from Time to Time from the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being; and that the said Commissioners shall take special Care that the several Parts of this Kingdom, from Time to Time, be sufficiently furnished with Vellum, Parchment, and Paper, stamped or marked as aforesaid, so as Your Majesty's Subjects may have it in their Election to buy the same of the Officers or Persons to be employed by the said Commissioners, at the usual or most common Rates above the said Duty, or to bring their own Vellum, Parchment, or Paper to be stamped as aforesaid, or to furnish themselves or others that shall have done the same.

XVII. And

CHAP. III.

XVII. And to the End that Your Majeſty may not be defrauded of any of the Duties hereby granted: Be it further Enacted by the Authority aforeſaid, That all Records, Writs, Pleadings, and other Proceedings, in Courts of Law and Equity, and all Deeds, Inſtruments, and Writings whatſoever hereby charged, ſhall be engroſſed or written in ſuch Manner as they have been uſually accuſtomed to be written, or are now written.

All Records, Writs, Pleadings, and other Proceedings, and all Deeds and Inſtruments hereby charged, are to be engroſſed or written, as they have been uſually written.

XVIII. And be it further Enacted by the Authority aforeſaid, That all Writings, Matters, and Things, in Reſpect whereof any of the ſaid Duties ſhall be payable, and which ſhall be engroſſed or written after the ſaid Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, ſhall be written in ſuch Manner, that ſome Part thereof ſhall be either upon, or as near as conveniently may be to the ſaid Stamps or Marks which ſhall in purſuance of this Act be placed on the Vellum, Parchment, or Paper, whereupon the ſame ſhall be written or engroſſed, upon pain that the Perſon who ſhall write or engroſs, or cauſe to be written or engroſſed, any ſuch Writing, Matter or Thing contrary to the Tenor and true Meaning hereof, ſhall, for every ſuch Offence, forfeit the Sum of Ten Pounds, with full Coſts of Suit.

Writings, &c. liable to Duties ſhall be written upon, or near to the Stamps or Marks, upon Pain of forfeiting, 10l.

XIX. And be it further Enacted by the Authority aforeſaid, That all Vellum, Parchment, and Paper hereby intended to be charged with the ſeveral and reſpective Duties aforeſaid, ſhall, before any of the Matters or Things herein before mentioned, be thereupon

All Vellum, Parchment, and Paper, before any of the Matters, &c. ſhall be thereupon engroſſed or written,

CHAP. III.

ſhall be brought to the Head Office to be ſtamped and marked.

thereupon engroſſed or written, be brought to the Head Office aforeſaid, to be ſtamped and marked; and the ſaid Commiſſioners and Officers, are hereby required upon demand of the Perſon or Perſons ſo bringing the ſame, forthwith, without Fee or Reward, to ſtamp or mark any Quantities or Parcels of Vellum, Parchment, or Paper, ſo brought, ſuch Perſon or Perſons paying to ſuch Officer or Officers as ſhall be appointed in that behalf, the reſpective Duties hereby directed to be paid for the ſame.

Perſons arreſted by Writ, &c. and Sheriff, &c. taking Bail, Sheriff, &c. at Requeſt and Coſts of Plaintiff or his Attorney, ſhall aſſign to Plaintiff the Bail Bond taken, which may be without Stamp, provided Aſſignment be ſtamped before Action be brought thereupon,

XX. And be it further Enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall be arreſted from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, by Virtue of any Writ or Proceſs iſſuing out of any of Your Majeſty's Courts of Record in *Dublin*, at the Suit of any Common Perſon, and the Sheriff or other Officer ſhall take Bail from ſuch Perſon againſt whom ſuch Writ or Proceſs ſhall iſſue, the Sheriff or other Officer, at the Requeſt and Coſts of the Plaintiff in ſuch Action or Suit, or of his lawful Attorney, ſhall aſſign to the Plaintiff in ſuch Action or Suit the Bail Bond, or other Security taken from ſuch Bail, by indorſing the ſame, and atteſting it under His Hand and Seal, in the Preſence of Two or more credible Witneſſes, which may be done without any Stamp, provided the Aſſignment ſo indorſed be duly ſtamped before any Action be brought thereupon; and alſo, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, all Sheriffs and other Officers having Authority to grant Replevins, when and as often as it ſhall become neceſſary for ſuch Sheriff

CHAP. III.

Sheriff or other Officer, to aſſign any Bond of any Plaintiff in Replevin to the Avowant, ſuch Aſſignment may be made without any Stamp, provided the Aſſignment ſo made be duly ſtamped before any Action be brought thereupon.

Aſſignment of Bond of Plaintiff in Replevin, may be without Stamp, before Action brought.

XXI. And be it further Enacted by the Authority aforeſaid, That if any Commiſſioner or other Officer appointed, or to be appointed as aforeſaid, ſhall fix any ſuch Mark or Stamp to any Vellum, Parchment or Paper, before the ſeveral and reſpective Duties thereupon charged by this Act, ſhall be duly anſwered and paid, or be ſecured to be paid to Your Majeſty's Uſe, he ſhall, for every ſuch Offence, forfeit the Sum of One Hundred Pounds, One Moiety thereof to Your Majeſty, Your Heirs or Succeſſors, and the other Moiety to him, her, or them that ſhall inform or ſue for the ſame in any of His Majeſty's Courts of Record.

If any Commiſſioner or Officer ſhall fix Mark or Stamp before the Duties charged by this Act be paid or ſecured, he ſhall forfeit 100l.

XXII. And be it further Enacted by the Authority aforeſaid, That if any Perſon or Perſons hath or have engroſſed or written, or cauſed to be engroſſed or written, at any Time ſince the commencement of the ſaid Acts, or any of them, or ſhall at any Time hereafter engroſs or write, or cauſe to be engroſſed or written, upon any Vellum, Parchment, or Paper, any of the Matters or Things for which the ſaid Vellum, Parchment, or Paper, was chargeable by the ſaid Acts, or any of them, or is hereby charged to pay any Duty, before ſuch Time as the ſaid Vellum, Parchment, or Paper, hath been or ſhall be marked or ſtamped as aforeſaid,

If any Perſon hath engroſſed, or ſhall engroſs or write upon Vellum, Parchment, or Paper, any Matters hereby charged to pay any Duty, before the ſaid Vellum, &c. ſhall be marked or ſtamped, or upon which ſhall be ſome Stamp or Mark reſembling the ſame, or write upon Vellum, &c. that ſhall be ſtamped, &c. for lower Duty than by this Act payable 10l. ſhall be paid to his

CHAP. III.

Majesty, over and above the Duty for such Deed,

said, or upon which there was not, or shall not be some Stamp or Mark resembling the same, or hath or have engrossed or written, or caused to be engrossed or written, or shall engross or write, or cause to be engrossed or written, any Matter or Thing upon any Vellum, Parchment, or Paper that hath been, or shall be stamped or marked for any lower Duty than the Duty by the said Acts, or this Act payable for what hath been or shall be so engrossed or written, then, and in every such Case, there shall be duly answered and paid to Your Majesty, Your Heirs or Successors, over and above the Duty aforesaid, for every such Deed, Instrument, or Writing, the Sum of Ten Pounds; and no such Record, Deed, Instrument, or Writing, shall be pleaded or given in Evidence in any Court, or admitted in any Court to be good or available in Law or Equity, until as well the said Duty, as the said Sum of Ten Pounds, shall be first paid to Your Majesty's Use, and a Receipt produced for the same, under the Hand or Hands of some of Your Majesty's Officers appointed to receive the Duties above mentioned, and until the Vellum, Parchment, or Paper on which such Deed, Instrument or Writing, hath been, or shall be written or made, shall be marked or stamped with a lawful Mark or Stamp; and the proper Officer and Officers are hereby enjoined and required, upon Payment or Tender of the said Duty, and Sum of Ten Pounds, unto him or them, to give a Receipt for the same, and to Mark or Stamp the said Vellum, Parchment, or Paper, with the Mark or Stamp that shall be proper for such Deed, Instrument, or Writing respectively,

no such Record shall be pleaded in any Court, or admitted to be good or available in Law until said Duty and 10l. be first paid,

reſpectively, (except Judgments upon *Poſteas*, Inquiſitions, *Scire Facias*, or *Nil Dicit*, ſo that the ſame ſhall be ſtamped with the proper Stamp, within One Month next after the ſame ſhall have been ſigned, and that no Diſcount ſhall be allowed thereon.)

exception.

Perſons who ſhall engroſs, &c. any Matters, before Vellum, Parchment, or Paper, ſhall be marked or ſtamped, or ſtamped for lower Duty, ſhall forfeit, 5l.

XXIII. And be it further Enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall engroſs or write, or cauſe to be engroſſed or written, upon any Vellum, Parchment, or Paper, any of the Matters or Things for which the ſaid Vellum, Parchment, or Paper is hereby charged, to pay any Duty before ſuch Time as the ſaid Vellum, Parchment, or Paper, ſhall be marked or ſtamped as aforeſaid, or upon which there ſhall not be ſome Stamp or Mark reſembling the ſame, or ſhall engroſs or write, or cauſe to be engroſſed or written, any Matter or Thing upon any Vellum, Parchment, or Paper, that ſhall be marked or ſtamped, for any lower Duty than the Duty by this Act payable, for what ſhall be ſo engroſſed or written, ſuch Perſon ſo offending, ſhall, for every ſuch Offence, forfeit the Sum of Five Pounds, One Moiety thereof to Your Majeſty, Your Heirs or Succeſſors, and the other Moiety to him, her, or them that ſhall inform or ſue for the ſame.

Any Clerk, &c. in any publick Office intitled to make, engroſs, or write Records by this Act charged, who ſhall be guilty of

XXIV. And be it further Enacted by the Authority aforeſaid, That in Caſe any Clerk, Officer, or Perſon, who in reſpect of any publick Office or Employment, is or ſhall be intitled or intruſted to make, engroſs, or write any Records, Deeds,

CHAP. III.

Fraud to deceive his Majesty of any Duty by this Act payable, by engrossing, &c. upon Vellum, &c. not marked according to this Act, or upon Vellum marked with any Mark or Stamp which he knows to be counterfeited, or marked, &c. for lower Duty, shall forfeit his Office, and be disabled to hold the same for the future,

Instruments, or Writings, by this Act charged to pay a Duty as aforesaid, shall be wilfully guilty of any Fraud or Practice to deceive Your Majesty of any Duty by this Act payable, by making, engrossing, or writing any such Record, Deed, Instrument or Writing, or by causing the same to be made, engrossed, or written, upon Vellum, Parchment, or Paper, not marked or stamped according to this Act, or upon which there shall not be some Stamp or Mark resembling the same, or upon Vellum, Parchment, or Paper, marked or stamped with any Mark or Stamp which he shall know to be counterfeited, or by wilfully engrossing or writing any such Deed Instrument or other Writing, upon Vellum, Parchment, or Paper, which he shall know to be marked or stamped for a lower Duty as aforesaid; then every such Clerk, Officer, or Person so guilty of any such Fraud or Practice, and being thereof lawfully convicted, shall forfeit his Office, Place or Employment respectively, and be disabled to hold or enjoy the same for the future;

and if any Attorney be guilty of any such Fraud, he shall be disabled to practise as an Attorney.

and if any Attorney belonging to any Court whatsoever, shall wilfully be guilty of any such Fraud or Practice as aforesaid, and be convicted thereof, he shall be disabled for the future to practise as an Attorney.

If any Person shall write or engross any Matter or Thing upon any part of any piece of Vellum, Parchment, or Paper, whereon there

XXV. And be it further Enacted by the Authority aforesaid, That if any Person or Persons shall write or engross, or cause to be written or engrossed, either the Whole or any Part of any Matter or Thing, in respect whereof any Duty is payable by this Act, upon any Part of any Piece of Vellum, Parchment,

Parchment, or Paper whereon there ſhall have been before engroſſed, written, or printed, any other Matter or Thing, in reſpect whereof any Duty is payable by this Act, before ſuch Vellum, Parchment, or Paper, ſhall have been again marked or ſtamped according to this Act, or ſhall fraudulently eraſe or ſcrape out, or cauſe to be eraſed or ſcraped out, the Name or Names of any Perſon or Perſons, or any Sum, Date, or other Thing engroſſed, written, or printed in ſuch Inſtrument, Writing, Matter or Thing as aforeſaid, or fraudulently cut, tear, or get off any Mark or Stamp from any Piece of Vellum, Parchment, or Paper, or any Part thereof, with Intent to uſe ſuch Stamp or Mark for any other Writing, Matter, or Thing, in reſpect whereof any Duty ſhall be payable by virtue of this Act; then, ſo often, and in every ſuch Caſe, every Perſon ſo offending in any of the Particulars before mentioned, ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds.

ſhall have been before engroſſed, written, or printed any other Matter or Thing in reſpect whereof any Duty is payable, before ſuch Vellum ſhall have been again marked or ſtamped, or ſhall eraſe or ſcrape out the Name of any Perſon, Sum, Date, or thing engroſſed, &c. or cut, tear, Mark, or Stamp with Intent to uſe ſuch Stamp or Mark for any other writing, ſhall forfeit, 50l.

XXVI. Provided always, and be it further Enacted by the Authority aforeſaid, That as often as Your Majeſty, or the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, ſhall think fit to alter or renew the ſaid Marks or Stamps, or any of them, it ſhall be lawful for all Perſons who ſhall at that Time have in their Cuſtody or Poſſeſſion, any Vellum, Parchment, or Paper, marked with the Mark or Stamp which ſhall have been ſo altered or renewed, upon which none of the Matters or Things hereby charged ſhall have been engroſſed or written at any Time

Lord Lieutenant or other Chief Governor may alter Stamps, and within 60 Days new Stamps to be given in exchange for the old, gratis,

CHAP. III.

Time within the Space of Sixty Days after ſuch Intention of renewing or altering ſhall be publiſhed by Proclamation as aforeſaid, to bring or ſend ſuch Vellum, Parchment, or Paper unto the ſaid Commiſſioners to the Head Office in the City of *Dublin*, or to ſuch other Officers appointed as aforeſaid; and the ſaid Commiſſioners and Officers reſpectively, are hereby required to deliver, or cauſe to be delivered, unto the ſeveral Perſons who ſhall ſo bring and deliver any Quantity of Vellum, Parchment, or Paper, the like Quantity of Vellum, Parchment, or Paper, and as good in Quality, ſtamped with ſuch new Stamp or Mark, without demanding or taking directly or indirectly for the ſame, any Sum of Money or other Conſideration whatſoever, under the Penalty of forfeiting for every Offence One Hundred Pounds, to be ſued for, recovered, and divided in ſuch Manner as the other Penalties in this Act are directed to be ſued for, recovered, and divided; and in caſe any Perſon ſhall neglect or refuſe, within the Time aforeſaid, to bring or cauſe to be brought and delivered unto the ſaid Commiſſioners and Officers as aforeſaid, any ſuch Vellum, Parchment, or Paper, the ſame is hereby declared to be of no other Effect or Uſe than if it had never been ſtamped; and that all Matters and Things which ſhall after that Time be engroſſed or written thereon, ſhall be of no other Effect than if they had been engroſſed or written on Vellum, Parchment, or Paper, not marked or ſtamped at all; and all Perſons who ſhall engroſs or write on ſuch Vellum, Parchment, or Paper, after the ſaid Time, ſhall forfeit and ſuffer as herein before is enacted for Perſons writing

Vellum, &c. with the old Stamps to be of no more effect than if not ſtamped at all.

writing or engroſſing on Vellum, Parchment, or Paper not marked or ſtamped.



XXVII. Provided always, and be it further Enacted by the Authority aforeſaid, That as often as Your Majeſty, Your Heirs or Succeſſors, or the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, ſhall appoint new Stamps for any of the Duties hereby charged, or ſhall think fit to alter the ſaid Stamps, or any of them, the Proclamation which is hereby intended to be made for giving all Perſons due Notice thereof, ſhall, within Twenty Days after the Date thereof, be ſent to the Mayor, Chief Magiſtrate, or other Head Officer of every City, Corporation, Borough, and Market-town, throughout the Kingdom of *Ireland*, which Officers reſpectively ſhall cauſe the ſame to be publiſhed to the Inhabitants of ſuch City, Corporation, Borough or Town, either on the next Market-Day, or the next *Sunday*, in the Church, immediately after the Time of Divine Service, upon pain of forfeiting the Sum of Fifty Pounds; the one Moiety of which Forfeiture to be to Your Majeſty, Your Heirs and Succeſſors, the other Moiety to ſuch Perſon who ſhall ſue for the ſame.

Notice of any alteration in the Stamps within 20 days throughout the kingdom.

XXVIII. And for the better Diſtribution of the ſaid Vellum, Parchment, and Paper, and that Your Majeſty's Subjects may have the ſame with all Convenience and at an eaſy Rate; be it further Enacted by the Authority aforeſaid, That the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom

The prices of ſtamped Vellum, &c. to be ſet once in every Year;

CHAP. III.

Kingdom for the Time being, ſhall, once in every Year at leaſt, ſet the Prices of all Sorts of ſtamped Vellum, Parchment, or Paper, at which the ſame ſhall be ſold; and that the ſaid Commiſſioners for managing the ſaid Duties upon Vellum, Parchment, and Paper, ſhall ſtamp the ſaid Price ſo ſet upon every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, ſo by them to be ſold; and that the ſaid Commiſſioners ſhall likewiſe allow and pay to every Perſon that ſhall bring Vellum, Parchment, or Paper, to the ſaid Head Office to be ſtamped in purſuance of this Act (the Duties whereof hereby impoſed ſhall amount to the Sum of Ten Pounds or upwards) after the Rate of Six Pounds in the Hundred Pounds *per Annum*, for Six Months, upon preſent Payment of the ſaid Duty upon the ſaid Vellum, Parchment, or Paper, ſo by them brought; and that any Perſon or Perſons who ſhall buy of the ſaid Commiſſioners, or their Agents, Vellum, or Parchment, or Paper, at the Head Office for ſtamping the ſame, the Duty whereof ſhall amount to the like Sum of Ten Pounds or upwards, ſhall have the ſame Allowance for preſent Payment.

*6 per Cent. per Annum*, to be allowed for prompt Payment of Duties above 10l.

XXIX. Provided always, That all Vellum, Parchment, and Paper, which ſhall have been ſtamped or marked, and ſhall have paid the Duties granted by Virtue of any Act or Acts of Parliament heretofore made, ſhall and may be uſed for the Purpoſes thereby intended, without any additional Stamp, Mark, or Duty, except where by the Act paſſed in the Nineteenth and Twentieth Years of Your Majeſty's Reign, and by this Act, a greater Duty

CHAP. III.

Duty than that theretofore laid on, is thereby and hereby impoſed, in all which Caſes, ſuch Vellum, Parchment and Paper, ſhall, upon the Requeſt of any Perſon or Perſons, be ſtamped with a higher Stamp, or be changed at the Head Office, for Vellum, Parchment or Paper ſtamped with a higher Stamp, the Perſon or Perſons requeſting the ſame, paying the difference of Price between ſaid reſpective Stamps.

One Copy of every Pamphlet, printed in *Dublin*, ſhall, within 6 Days after printing, be brought to the Head Office, and the Number of Sheets, and the Duty paid be regiſtered,

XXX. And for the better collecting and ſecuring the Duties hereby charged on Pamphlets; Be it further Enacted by the Authority aforeſaid, That One printed Copy of every ſuch Pamphlet, which from and after the ſaid Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, ſhall be printed or publiſhed within the City of *Dublin*, ſhall, within the Space of Six Days after the printing thereof, be brought to the ſaid Head Office for marking or ſtamping Vellum, Parchment, and Paper, and the Title thereof, with the Number of Sheets contained therein, and the Duty hereby charged thereon, ſhall be regiſtered in, or entered in a Book to be there kept for that Purpoſe, which Duty ſhall be thereupon paid to the proper Officer or Officers appointed to receive the ſame, or his or their Deputy or Clerk, who ſhall thereupon forthwith give a Receipt for the ſame on ſuch printed Copy, to denote the Payment of the Duty hereby charged on ſuch Pamphlets; and that one printed Copy of every ſuch Pamphlet that ſhall be printed or publiſhed in any Place, not being within the City of *Dublin*, ſhall, within the Space of

not being in *Dublin* within 14 Days after printing, to be brought to the Head Collector.

CHAP. III.

Fourteen Days after the printing thereof, be brought to ſome Head Collector of the ſaid Stamp Duties, who is hereby required forthwith to enter the Title thereof, with the Number of Sheets contained therein, and the Duty hereby charged thereon, in a Book to be by him kept for that Purpoſe, which Duty ſhall be thereupon paid to ſuch Collector, who ſhall thereupon give a Receipt for the ſame on ſuch printed Copy.

Printer, Publiſher, &c. not regiſtering and paying the Duty, to forfeit, 20l.

XXXI. And be it further Enacted by the Authority aforeſaid, That if any ſuch Pamphlet ſhall be printed or publiſhed, and the Duty hereby charged thereon ſhall not be duly paid, and the Title and Number of Sheets thereof ſhall not be regiſtered, and a Receipt for ſuch Duty given on One Copy thereof, within the reſpective Times herein before for theſe ſeveral Purpoſes limited, then the Printer and Publiſher, and all other Perſons concerned in and about the printing or publiſhing of ſuch Pamphlet, ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds.

No Printer, &c. ſhall publiſh any News-paper, &c. or Paper ſerving the purpoſe of a News-paper, &c. before Security entered into for payment of Duty on Advertiſements, under Penalty of 20l.

XXXII. And be it further Enacted by the Authority aforeſaid, That no Printer, or any other Perſon or Perſons whatſoever, ſhall publiſh any News-paper, Intelligence, or Occurrences, or any Paper ſerving the Purpoſe of a News-paper, Intelligence, or Occurrences, before he, ſhe, or they ſhall have entered into Security for the Payment of the Duty on Advertiſements, which ſhall be printed therein or thereupon, upon pain that every Perſon ſo offending herein, ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds.

XXXIII. And

CHAP. III.

XXXIII. And be it further Enacted by the Authority aforeſaid, That no Perſon whatſoever ſhall ſell, or expoſe to Sale, any ſuch Pamphlet, or any News-paper, without the true reſpective Name or Names, and the Place or Places of Abode of ſome known Perſon or Perſons, by or for whom the ſame was really and truly printed or publiſhed, written or printed thereon, upon Pain that any Perſon offending herein, ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds.

No Pamphlet or News-paper to be publiſhed without the Name and Place of Abode of the Publiſher, on Penalty of 20l.

XXXIV. And be it further Enacted by the Authority aforeſaid, That no Officer appointed for diſtributing Vellum, Parchment or Paper in this Kingdom, ſhall ſell or deliver any ſtamped Paper for printing any Publick News, Intelligence, or Occurrences to any Perſon, unleſs ſuch Perſon ſhall give Security to the ſaid Officer for the Payment of the Duties for the Advertiſements which ſhall be printed therein or thereupon.

No ſtamped Paper to be delivered for printing any News-paper, *&c.* unleſs Security be given for the Duty on Advertiſements.

XXXV. And in Regard of the Uncertainty how many Copies of the ſaid printed News-papers may be ſold, and to the Intent the Duties hereby granted thereupon may not be leſſened by printing a leſs Number than may be ſold, out of Fear of Loſs thereby, in printing more ſuch Copies than may happen to be ſold: Be it hereby provided, and be it further Enacted by the Authority aforeſaid, That the Commiſſioners for managing the ſaid Stamp Duties, or the major Part of them, or the Head Officer appointed for the Time being in that Behalf,

News-papers, &c. left unſold, for which the Duty was paid, to be cancelled, and ſtamped Paper to be given to the ſame Number, free of Duty.

CHAP. III.

shall and may cancel, or cause to be cancelled, all the Stamps upon the Copies on any Impression of such News-paper, which shall really and truly remain unsold in the Hands of the Person or Persons by or for whom the same shall be printed or published; and upon Oath or Oaths (or if a Quaker, upon solemn Affirmation) made before the said Commissioners, or any one of them, or such Head Officer, to the Satisfaction of such Commissioners or Head Officer, that all such Copies, containing the Stamps so tendered to be cancelled, are really and truly remaining unsold in the Hands of the Person or Persons by or for whom the same were printed or published, and that none of said Copies have been fraudulently returned or rebought after the same shall have been sold or disposed of, or any Profit or Advantage made thereof; which Oath or Affirmation the said Commissioners, or any one of them, and the said Head Officer respectively are hereby authorized to administer, and examine upon Oath or Affirmation into all Circumstances relating to the selling or disposing of such printed Copies, shall or may deliver, or cause to be delivered, the like Number of other Sheets, Half Sheets, or less Pieces of Paper properly stamped with the same respective Stamps, upon Payment made for such Paper, but no Duty shall be taken for the Stamps thereon.

After 25 *Dec.* 1781, Persons having in their Custody stamped Vellum, &c. written or engrossed, which shall

XXXVI. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, it shall be lawful for all Persons who

CHAP. III.

who ſhall at any Time have in their Cuſtody or Poſſeſſion any ſtamped Vellum, Parchment, or Paper written or engroſſed, which ſhall be inadvertently or undeſignedly ſpoiled, obliterated, or by any other Means rendered unfit for the Purpoſe intended, before the ſame is executed by any Party or Parties, and which in either Caſe ſhall not have been uſed for any other Purpoſe, or in any other Manner whatſoever, nor any Money or other Conſideration paid or given to the Attorney, Solicitor, or other Perſon employed to tranſact the Buſineſs intended to have been carried into Execution by ſuch Writing or Engroſſment, or to the Writer or Engroſſer thereof, for the Duty or Duties marked, ſtamped, or impreſſed thereon, to bring or ſend ſuch ſtamped Vellum, Parchment, or Paper unto the ſaid Commiſſioners of the Stamp Duties, at their Head Office in *Dublin*, and upon Oath (or if a Quaker upon ſolemn Affirmation) made to the Satisfaction of the ſaid Commiſſioners, which Oath or Affirmation the ſaid Commiſſioners are, or any one of them is, hereby authorized to adminiſter, that ſuch ſtamped Vellum, Parchment, or Paper ſo written or engroſſed upon, or ſpoiled, obliterated, or by any other Means rendered unfit for the Purpoſe intended, hath not been executed by any Party or Parties, or uſed for any other Purpoſe, or in any other Manner whatſoever, and that no Money or other Conſideration hath been paid or given for the Duty or Duties marked, ſtamped, or impreſſed thereupon, ſave and except the Money firſt paid for ſuch Duty or Duties to the ſaid Commiſſioners, or the Receiver General of the Stamp Duties, or other proper

be inadvertently ſpoiled, before executed, and not uſed for any other Purpoſe, nor Money given to Attorney, &c. employed to tranſact the Buſineſs, or to Writer thereof, for Duty marked thereon, to ſend ſuch ſtamped Vellum, to Commiſſioners of Stamp Duties, and upon Oath that ſuch ſtamped Vellum, ſo ſpoiled, hath not been executed, &c.

CHAP. III.

proper Officer appointed to collect and receive the same, the said Commissioners are hereby required to stamp and mark, or cause to be stamped and marked, for the several Persons who shall so bring and deliver any Quantity of stamped Vellum, Parchment, or Paper, so written or engrossed upon, spoiled, obliterated, or by any other Means rendered unfit for Use or Service, the like Quantity of Vellum, Parchment, or Paper, with the several and respective Duties stamped, marked, or impressed, on the Vellum, Parchment, or Paper so written or engrossed upon, spoiled, obliterated, or by any other Means rendered unfit for Use or Service, without demanding or taking directly or indirectly for the same, any Sum of Money or other Consideration whatsoever; and the said Commissioners for managing the Stamp Duties for the Time being, are hereby impowered, from Time to Time, to make such Rules and Orders for regulating the Methods, and limiting the Times for such cancelling and Allowance as aforesaid, with respect to such Newspapers and other Matters as they shall, upon Experience and Consideration of the several Circumstances, find necessary or convenient for the effectual securing the Duties thereon, and doing Justice to the Persons concerned therein.

the said Commissioners are hereby required to stamp for the Persons who shall bring any Quantitity of such Vellum, &c. so spoiled, &c. like Quantity of Vellum, with Duties stamped, without any Sum of Money whatsoever.

Commissioners impowered to make Rules and Orders for regulating the Time, &c. for such cancelling and Allowance.

XXXVII. Provided always, and be it further Enacted by the Authority aforesaid, That the said Commissioners, and other Officers for managing the Stamp Duties, shall and may deliver to any Person, by or for whom any Almanack or Almanacks shall be printed, Paper marked or stamped according to the

Publishers of Almanacks who have given Security for the Duty, to be allowed for what may be cancelled within 3 Months.

the true Intent and Meaning hereof, for the Printing ſuch Almanack or Almanacks, upon his, her, or their giving ſufficient Security to pay the Amount of the Duties hereby charged thereon, within the Space of Three Months after ſuch Delivery; and that the ſaid Commiſſioners and Officers, upon bringing to them any Number of the Copies of ſuch Almanacks within the Space of Three Months from the ſaid Delivery, and Requeſt to him or them in that Behalf made, ſhall cancel all the Stamps upon ſuch Copies, and abate to ſuch Perſon ſo much of the Money due upon ſuch Security as ſuch cancelled Stamps ſhall amount to.

One Sheet only to be ſtamped.

XXXVIII. Provided always, That where any Almanack ſhall contain more than One Sheet of Paper, it ſhall be ſufficient to ſtamp only one of the Sheets or Pieces of Paper upon which ſuch Almanack ſhall be printed, and to pay the Duty accordingly.

Perſons ſelling any Book, &c. not ſtamped, forfeit 40s. or be committed.

XXXIX. And be it further Enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, in caſe any Perſon or Perſons ſhall print, publiſh, ſell, hawk, carry about, utter, or expoſe to ſale any Almanack or Calendar, or any Newspaper, or any Book, Pamphlet, or Paper, deemed or conſtrued to be, or ſerving the Purpoſe of an Almanack or News-paper within the Intention and Meaning of this Act, not being ſtamped or marked as by this Act is directed, every ſuch Perſon ſhall, for every ſuch Offence, forfeit the Sum of Forty Shillings,

CHAP. III.

Shillings, to be recovered in a ſummary Way before any Juſtice of the Peace, who is hereby authorized and required to hear and determine the ſame, and upon due Proof thereof and Default of Payment of the ſaid Penalty, to commit the Offender to Priſon for any Time not exceeding one Month, without Bail or Mainprize; which ſaid Penalty ſhall be to the ſole Uſe and Benefit of the Perſon or Perſons who ſhall without Fraud or Covin firſt ſue for the ſame.

Penalty on Perſons who publiſh or ſell unſtamped News-papers.

XL. And whereas many Printers and Publiſhers of News-papers, by privately ſelling unſtamped News-papers, defraud his Majeſty's Revenue, and injure the Fair Trader: For Prevention whereof, be it further Enacted by the Authority aforeſaid, That every Printer or Publiſher of a News-paper, printed or publiſhed in the City or County of Dublin, during the Continuance of this Act, ſhall, on each Day of Publication thereof, cauſe to be delivered to the Regiſter of Pamphlets, at the Stamp Office in ſaid City, one ſtamped Impreſſion or Copy of ſaid News-paper ſo printed or publiſhed; and every Printer or Publiſher of a News-paper, printed or publiſhed during the Time aforeſaid, in any other Place in this kingdom, ſhall, on each Day of Publication of ſaid News-paper, cauſe to be delivered to the next Diſtributor of Stamps in the County in which ſaid News-paper ſhall be printed or publiſhed, Two Impreſſions or Copies of every ſuch News-paper ſo printed or publiſhed, ſtamped as aforeſaid, for which ſeveral Copies or Impreſſions ſo delivered as aforeſaid, the reſpective Printers or Publiſhers thereof

thereof ſhall be paid the uſual and current Prices of ſaid Impreſſions or Copies, and whenſoever and as often as any unſtamped News-paper or News-papers ſhall be printed, publiſhed, expoſed, or offered to Sale by any Printer, Publiſher, or other Perſon, or ſhall be conveyed by Poſt or otherwiſe to any Perſon by ſaid Printer or Publiſher, then, and in every ſuch Caſe, the ſtamped Impreſſion, Copy, or Duplicate ſo delivered as aforeſaid, ſhall be Evidence againſt ſaid Printer or Publiſher of the printing and publiſhing of all ſuch unſtamped News-papers, of which News-papers ſo unſtamped, ſuch ſtamped Impreſſion is a Duplicate, and the Printer or Publiſher of the Impreſſion ſo ſtamped, ſhall be deemed the Printer or Publiſher of all the unſtamped News-papers, of which ſuch unſtamped News-paper is an Impreſſion or Duplicate; and every Printer or Publiſher of ſuch News-paper or News-papers as aforeſaid, who ſhall neglect or omit to deliver, or cauſe to be delivered, ſuch Copy or Impreſſion as herein before directed, ſhall, for every ſuch Omiſſion pay a Penalty of Five Pounds, to be recovered by Civil Bill by any Perſon who ſhall ſue for the ſame at the Seſſions of the City or County of *Dublin*, or at the Aſſizes in the reſpective Counties where ſuch Printer or Publiſher ſhall reſide; and ſuch Printer or Publiſher of ſuch unſtamped News-paper, ſhall forfeit the Sum of Five Pounds for every Paper ſo unſtamped which he ſhall print or publiſh; ſuch Penalty or Penalties to be recovered by Civil Bill at the Seſſions of the City or County of *Dublin*, or at the Aſſizes in ſuch County where the Printer or Publiſher of ſuch unſtamped News-

CHAP. III.

paper or News-papers respectively reside; any Thing in this Act to the contrary notwithstanding.

Persons who buy, sell, or have in Possession unstamped News-papers,

XLI. And be it further Enacted by the Authority aforesaid, That any Person who shall buy or sell, or have or keep in his, her, or their Possession, any unstamped News-paper within the Time aforesaid, shall be subject and liable to the Penalty of Five Pounds Sterling for every unstamped News-paper so found in his, her, or their Possession, such Penalty to be recovered by Civil Bill, by any Person who shall sue for the same, one Moiety of said Penalties to be disposed of to the Poor of the Parish in which such Offence shall be committed, and the other to the Use of the Informer.

Penalty 5l.

Duties upon Advertisements, Pamphlets, &c. to be paid within 40 Days after printing on pain of treble the Duties and Costs of Suit.

XLII. And be it further Enacted by the Authority aforesaid, that from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, all and every Person and Persons who shall print or publish, or cause to be printed or published, any Advertisement or Advertisements in any Pamphlet, News-paper, or other Literary Performance, shall, within the Space of Forty Days after the Printing or Publication of such Advertisement or Advertisements, if the same shall be printed or published within the City of *Dublin*, pay or cause to be paid the Duty or Duties thereon hereby charged to the respective Persons appointed to receive the same, or to their respective Deputies or Clerks, and if printed or published in any Place out of the Limits of the said City of *Dublin*, then to the next adjacent Head Officer for the Time being, appointed

ed for the Collection of the ſaid Stamp Duties, and the ſaid Commiſſioners and Officers, or ſuch of them to whom it ſhall appertain, are hereby required upon Payment of the Duties hereby charged on ſuch Advertiſements, to give a Receipt or Receipts for the Duty or Duties hereby charged thereupon, and in Default of ſuch Payment within the Time herein before for that Purpoſe limited, the Printer or Publiſher of every ſuch Advertiſement ſhall be liable to pay treble the Duties before by this Act chargeable thereupon, to be recovered with full Coſt of Suit.

To counterfeit the Stamps, Felony without Clergy.

XLIII. And be it further Enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever, ſhall at any Time or Times hereafter counterfeit or forge any Type, Mark, or Stamp to reſemble any Type, Mark, or Stamp provided, made, and uſed by Virtue of the ſaid Acts, or any of them, or which ſhall be provided, made, or uſed in purſuance of this Act, or ſhall counterfeit or reſemble the Impreſſion of the ſame, upon any Vellum, Parchment, or Paper, or other Matter directed to be ſtamped, thereby to defraud Your Majeſty, Your Heirs and Succeſſors, of any of the Duties hereby granted, or ſhall utter, vend, or ſell any Vellum, Parchment, or Paper, with ſuch counterfeit Mark or Impreſſion thereupon, knowing ſuch Mark or Impreſſion to be counterfeited, then every ſuch Perſon ſo offending, and being thereof convicted in due Form of Law, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony, without the Benefit of Clergy.

Lord Lieutenant or other Chief Governor to pay out of the Money arising, such Salaries, &c. as may be necessary.

XLIV. And be it further Enacted by the Authority aforesaid, That it shall and may be lawful to and for Your Majesty, and to and for the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, out of the Duties arising by this Act, to cause such Sum and Sums of Money to be expended and paid from Time to Time, for Salaries and other incident Charges as shall be necessary in and for the receiving, collecting, levying, or managing of the said Duties, any Thing in this Act contained to the contrary notwithstanding.

All Officers to keep accounts and pay the Duties they receive into the Treasury first *Monday* in every Month,

XLV. And be it further Enacted by the Authority aforesaid, That all and every the Officer and Officers who shall be concerned in the levying, collecting, and receiving the Duties arising by this Act, shall keep separate and distinct Accounts thereof; and that the several Persons employed to collect and levy the said Duties in the City or County of *Dublin*, shall pay the same in Specie into Your Majesty's Treasury, on the first *Monday* in every Month, unless it be a Holy-day, and then the next Day after which shall not be a Holy-day; and the several Persons employed to levy and collect the said Duties in other Parts of this Kingdom, shall pay the same in like Manner to the several Collectors of the Inland Excise, of the respective Districts in which the same shall be received and collected; which said Collectors are hereby authorized and required to receive and give Receipts for the same, without Fee or Reward, and to keep distinct Accounts thereof;

Officers collecting out of *Dublin*, to the Collectors of the Inland Excise;

and

and every Stamp Officer ſhall, in Six Days after his making any Payment into Your Majeſty's Treaſury, or to any of the ſaid Collectors, give Notice of the Amount of ſuch Payments to the Commiſſioners of Stamps; and if the ſaid Officers, or any of them, ſhall neglect or refuſe to pay the ſame at the Time, or in Manner aforeſaid, or ſhall detain all or any Part of the Monies by them collected and received, then for ſuch Offence, he, or they ſhall be diſmiſſed from his or their Employment, and be rendered incapable to ſerve Your Majeſty, Your Heirs and Succeſſors, and be charged with Intereſt for the Monies ſo detained in their Hands, after the Rate of Twelve Pounds *per Centum per Annum*.

and give Notice to Commiſſioners of ſuch Payment within 6 Days;

for detaining any Monies, to be diſmiſſed and pay 12 *per Cent. per Ann.* for the ſums detained.

XLVI. Provided nevertheleſs, That it ſhall and may be lawful for the Receiver-General of the ſaid Duties, to retain in his Hands ſuch Sum, not exceeding One Month's Produce of the ſaid Duties, as he ſhall ſo receive, to anſwer the neceſſary Demands of the ſaid Office.

Receiver General may retain in his Hands, one Month's Produce of Duties, to anſwer neceſſary Demands.

XLVII. And be it further Enacted by the Authority aforeſaid, That there ſhall be provided and kept in Your Majeſty's Treaſury, one Book in which all Monies that ſhall be paid into the Treaſury by Virtue of this Act, ſhall be entered and regiſtered apart and diſtinct from all other Monies paid or payable to Your Majeſty upon any Account whatſoever.

Separate Accounts to be kept in the Treaſury.

XLVIII. And be it further Enacted by the Authority aforeſaid, That the Comptroller of the Duties hereby

Comptroller to certify every Week to Accountant General,

CHAP. III.

hereby granted, ſhall certify once in every Week to the Accountant-General, the Amount of the Stamp Duties paid by the Diſtributors, or other Officers of the Stamp Duties, to the ſeveral Collectors of Inland Exciſe; and that every ſuch Diſtributor ſhall likewiſe certify to the Accountant-General once in every Month, the full Amount of the Sums paid by him on Account of ſaid Duties, to any Collector or Collectors of Inland Exciſe, ſpecifying the Name of ſuch Collector, and the reſpective Times of Payment, and the Balance remaining in his Hands; and if ſuch Comptroller, or any ſuch Diſtributor, ſhall neglect to certify in Manner aforeſaid, he ſhall forfeit the Sum of Twenty Pounds.

and Diſtributor every Month,

Penalty, 20l.

Collectors ſubject to ſame mode of Account, as in any other Duties.

XLIX. And be it further Enacted by the Authority aforeſaid, That all ſuch Collectors ſhall be ſubject and liable for all ſuch Stamp Duties, ſo by them received, to the ſame Mode of Account, and the ſame Regulations and Rules as they are or ſhall be ſubject to, in reſpect of any other Duties by them collected.

Receivers, &c. to exhibit their Accounts to Commiſſioners of impreſt Accounts,

L. And be it further Enacted by the Authority aforeſaid, That none of the ſaid Duties granted by this Act ſhall be received or collected by, or paid to the ſaid Commiſſioners of Stamps, and that the ſeveral Perſons who ſhall be reſpectively employed in receiving, collecting, or paying the ſeveral Duties by this Act granted, ſhall, and are hereby required once in every Year, during the Continuance of this Act, to exhibit their reſpective Accounts thereof to the Commiſſioners for taking Impreſt Accounts

counts for the Time being, who ſhall and are hereby, from Time to Time, reſpectively authorized and required to examine upon Oath the ſaid Perſons Accounts, who ſhall be employed in raiſing, receiving, or collecting the ſaid Duties, what Sum or Sums of Money was or were by them, or any of them reſpectively raiſed, collected, or received within the Time of ſuch their Accounts, and likewiſe what Part thereof was by them, or any of them, paid into the Receipt of Your Majeſty's Treaſury, or to the Collectors of the Inland Exciſe as aforeſaid; and in making the ſaid Accounts to and before the ſaid Commiſſioners, they are to produce proper Vouchers for any Sum or Sums of Money, ſo by them raiſed, received, and paid; and the ſaid Commiſſioners of Impreſt Accounts are hereby authorized and required finally to adjuſt and ſettle the ſaid Accounts, and give Diſcharges to the ſaid ſeveral Accountants.

Accounts examined on Oath.

LI. And be it further Enacted by the Authority aforeſaid, That when the Accounts of the Money received from the ſeveral Duties ſhall have been ſo audited, the ſame ſhall be ſigned by the ſaid Commiſſioners of Accounts, and ſhall be at all Times to the ſaid Officers therein concerned, a full and ſufficient Warrant and Diſcharge to all Intents and Purpoſes.

Accounts ſigned by Commiſſioners of Accounts, ſufficient Diſcharge.

LII. And be it further Enacted by the Authority aforeſaid, That all Penalties incurred by this Act, unleſs otherwiſe directed by this Act, may be recovered by any Perſon who ſhall ſue for the ſame by

Penalties incurred by this Act, how recoverable.

CHAP. III.

by Action of Debt, Bill, Plaint, or Information in any of Your Majesty's Courts of Record in *Dublin*, in which no Essoign, Protection, Privilege, or Wager of Law, or more than one Imparlancee shall be allowed.

No Fee or Deduction to be made by the Vice Treasurer on any Sums paid on Account of these Duties.

LIII. And be it further Enacted by the Authority aforesaid, That neither the Six Pence *per* Pound, nor any other Fee shall be payable to, or deducted, or received by the Vice Treasurer or Vice Treasurers, Receiver or Paymaster General, Clerk of the Pells, or any other Officer or Officers of this Kingdom for their own Use, for or on Account of the Issuing or Payment of any Sum or Sums of Money arising by, or which shall be received for, or on Account of the Aids hereby granted to Your Majesty, or of any Payment to be made in pursuance of this Act, but that the same shall be received and duly accounted for to Your Majesty, Your Heirs and Successors.

Not to extend to Books of any Corporate Body.

LIV. Provided that nothing contained in this or any Act heretofore passed, granting Stamp Duties to His Majesty, shall extend or be construed to subject the Books of any Corporate Body to any Stamp or Duty whatsoever.

FINIS.

AN

# ACT

FOR

## Regulating and extending the Tobacco Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.



DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty.

MDCC,LXXXI.

# A C T



A

# TABLE

OF

# CONTENTS.

SECTION. Page.

I. FROM 25th Dec. 1781, until 25th Dec. 1783, there ſhall be paid for all Tobacco of the Growth or Produce of the Britiſh Plantations in America, or the Weſt Indies, imported into this Kingdom, the ſeveral Duties expreſſed in a Schedule marked No. I. 1, 2

II. Recital, that it may tend much to the Encouragement of the Tobacco Trade, if Importers were allowed Time for Payment of Part of the Duties;—Importers in lieu of paying down the Whole Duties, may pay down and ſecure the Duties expreſſed in Schedule marked No. II. 2, 3

III. That upon the Duties which are required by ſaid Schedule No. II. to be paid at Entry, the Commiſſioners, &c. to Ware-houſe ſuch Tobacco, under the King's and Merchants Locks;—the Merchant to give Bond for the Reſidue of the Duties expreſſed in ſaid Schedule. 3, 4

IV. If the Importer of ſuch Tobacco ſhall not, within 15 Months, by Payment of the Duties ſo bonded for, or by Debentures, upon Exportation of ſaid Tobacco diſcharge his Obligation, it may be lawful to cauſe ſaid Tobacco to be ſold, the Product thereof to be firſt applied in Payment of ſaid Bond and the Charges of Ware-houſeing, &c. and the Overplus, if any, to be paid to the Proprietors. 4

V. The Draw-back to be allowed on the Exportation of the ſaid Tobacco, or any Part thereof, within Three Years, and how far the Security is to be vacated. 4, 5

VI. Diſcount allowed on Diſcharging the Bond, or any Part thereof, before the ſame becomes due. 5

SECTION. Page

VII. In all Caſes where Importers ſhall pay down the Whole of the Duties in Schedule No. I. ſo much thereof as ſhall be ſufficient ſhall be placed to the Account of the Hereditary Revenue; and in all Caſes where Importers ſhall pay Part and ſecure Part of the Duties, the Sums paid at Entry, as in Schedule No. II. ſhall be paid on Account of the Hereditary Duty; and that ſo much of the Duties for which Security ſhall be given, as together with the Sums paid at Entry, ſhall be ſufficient to anſwer the Whole of the Hereditary Duties, ſhall, when paid, be placed to the Account of the Hereditary Revenue: Provided that in caſe any Tobacco ware-houſed ſhall be burnt, the Proprietor ſhall be allowed the Duties paid, and the Bond ſhall be diſcharged. 5, 6

VIII. Recital that Frauds may ariſe by Ware-houſeing Tobacco in Ports where there are not a ſufficient Number of Officers;—lawful for the Commiſſioners to prohibit, by Notice under their Hands, any Tobacco imported at any Port, to be mentioned in ſuch Notice, except Dublin, &c. to be ware-houſed, and that after ſuch Notice during the Time therein mentioned, no Importer of Tobacco at any ſuch Port ſhall be entitled to have the ſame ware-houſed, or take any Benefit in reſpect of Ware-houſeing or Bonding the ſame, but ſhall pay the Whole of the Duties mentioned in Schedule No. I.—Provided no Draw-back ſhall be paid on Tobacco imported previous to 24th June, 1780. 6, 7

IX. All Bonds to be given for ſecuring the Duties granted by this Act, ſhall be deemed to be due immediately upon the Day mentioned therein for the Payment thereof, and that the legal Intereſt ſhall be paid to the Crown, to be computed from the Day the Bond becomes due, until the Day whereon it ſhall be paid in Money, or the Day the Searcher certifies upon the Debenture that the Tobacco was ſhipped for Exportation; no ſuch Security to be vacated until Intereſt paid. 7

X. Fiat may iſſue from the Exchequer for immediate Extent, againſt Perſons giving ſuch Bonds, although the Day of Payment therein be not come, on Affidavit of their being decayed in their Circumſtances, and the Crown's Debt being in Danger of being loſt; the Diſcount to be allowed the Obligor, if the Money be recovered before the Day. 8

XI. No Allowance to be made for damaged Tobacco at the Scale or otherwiſe; Perſons may refuſe to pay Duty, &c. for ſuch Tobacco, or may ſeparate the damaged Tobacco. 8, 9

XII. No Draw-back for Tobacco Stalks or Stems exported if ſeparated from the Leaf. 9

XIII. Maſters, &c. of Ships, having Tobacco on board, laden at any Port or Place in Great Britain, or His Majeſty's Plantations in America, ſhall at the Time he reports of his Ship, &c. here, deliver to the Port Collector, (who is to deliver the ſame to the proper Land Waiter) the Manifeſt, &c. of his Lading, as received from the Officer of the Port, &c. where he laded, or to forfeit 100l. 9, 10

14

# CONTENTS.


SECTION. Page

XIV. Land Waiters not to ſuffer any of the ſaid Tobacco to be landed until they have ſuch Manifeſts, &c. under the Penalty of 50l.—And upon Landing ſuch Tobacco, are to cauſe a Mark to be fixed on every Hogſhead, &c. or other Package, containing the ſame, and to enter them in their Books, or to forfeit 50l. 10, 11

XV. No Debenture or Draw-back to be allowed on Exportation of any ſuch imported Tobacco, unleſs ſhipped and exported from the ſame Port where they were firſt imported——and unleſs, if unmanufactured, it be in the original Package, with the ſame Marks, &c. except only where Repairs of ſuch Package may be neceſſary, and except only ten Pounds Weight taken out, &c. after weighed for Sample, &c. or to forfeit 200l. for ſuch Entry on Exportation, otherwiſe than as aforeſaid, and no Drawback thereon to be paid, or if paid, to be paid back—and if more than Ten Pounds be ſo taken out, then 20l. to be forfeited. 11, 12

XVI. Caſks, Cheſts, &c. of Tobacco imported from His Majeſty's Plantations in America to 450 lb. Weight, or to be forfeited with the Caſks, &c. 12

XVII. Proviſo for damaged Tobacco, and the Proceedings. 12, 13

XVIII. Perſons entering unmanufactured Tobacco for Exportation, except ſuch as was imported before 24th of June, 1780, ſhall, before the ſame be laden on board, indorſe on the Cocket or Bill delivered to the proper Officer appointed for examining ſuch Tobacco, the Marks upon every Hogſhead, Caſk, &c. the Manifeſt or Marks thereon at the Time of Importation, with the Weight, &c. or to forfeit 5l. for every ſuch Hogſhead, &c. on every ſuch offence. 14, 15, 16

XIX. Perſons importing Tobacco from Great Britain, or his Majeſty's Plantations, ſhall, before he manufactures, or delivers out the ſame to be manufactured, is to deliver to the Collector, or other Chief Officer of the Port, an Account of the Marks and Numbers in the Manifeſt of every Hogſhead, &c. with the Name of the Ship; and alſo the Landing Mark and Number of each Hogſhead, and the Weight of the Tobacco at the Time of the Delivery thereof to be manufactured, and how and by whom the ſaid Account is to be ſigned and written off, &c.—not complying with the Requiſites, the Penalty; and the Perſon or Perſons to whom ſuch Tobacco ſhall be delivered to be manufactured, neglecting to ſign ſuch Account, or knowingly ſigning a fraudulent one, ſhall forfeit 50l. for every Hogſhead of which no Account or a fraudulent one is given. 16, 17, 18

XX. Importers and Sellers of Tobacco ſhall, within 14 Days after the Delivery thereof, give to the Collector of the Port an Account, in Writing, containing the Marks, &c. and perform the ſame Requiſites as if the ſaid Tobacco had been delivered for Exportation; neglecting to perform ſaid Requiſites, or giving in a fraudulent Account, the Penalty; and the Perſon to whom ſuch Tobacco ſhall be delivered, neglecting to ſign ſuch Account, or knowingly ſigning a fraudulent one, ſhall forfeit 30l. for every Hogſhead for which no Account or a fraudulent one is given. 18, 19, 20


XXI.

SECTION. Page

XXI. Tobacco, if damaged on board any Ship, &c. the Commiſſioners or Collectors to allow to the Importers at the Rate of One Half-penny per Pound for every Pound of ſuch Tobacco, for which the Importer ſhall refuſe to pay or ſecure the Duties, and which ſhall be ſeparated from the Sound, to be burnt, ſo as that ſuch Allowance ſhall not exceed Thirty Shillings for all the Tobacco damaged in one Hogſhead, 20, 21

XXII. No Draw-back allowed on Tobacco exported in any Package leſs than 425 Pounds, except ſuch as ſhall be cut or rolled. 21

XXIII. Eight Pounds only ſhall be allowed at the Scale for Draught upon every Hogſhead that ſhall contain 450 Pounds, which Allowance ſhall not be deducted upon Exportation. *ib.*

XXIV. The Collector of each Port is once in every Month to tranſmit to ſuch Perſon, as ſhall be deputed to receive the ſame, one of the Land Waiter's Books, in which his Account is kept of the Landing and Diſcharging of Tobacco; and alſo the Copies of Entries of Tobacco for Exportation, and the Indorſements relating thereto; alſo Copies of every Account delivered relative to Tobacco intended to be manufactured; alſo Copies of every Account which ſhall be delivered to any Officer, purſuant to the Directions herein-before given; which ſeveral Accounts are to be kept by the Perſon ſo deputed, and entered by him in proper Books, which Entries ſhall be made, and Account thereof kept, ſo as that the Marks and Numbers on every Hogſhead, &c. of Tobacco, with the Weight thereof at Importation, may be chequed, with the Marks, Numbers, and Weights at Exportation thereof, or when delivered for Home Conſumption, or to be manufactured; an Account, in Writing, to be tranſmitted to the Chief Commiſſioners, of any Thing done contrary to this Act; Officers refuſing or neglecting to comply with the Directions aforeſaid, the Penalty. 21, 22, 23

XXV. Importers of Tobacco, within 21 Calendar Months, to be computed from 24th June, 1780, purſuant to an Act paſſed the laſt Seſſion, deliver to the Collector an Account of all the Tobacco which he ſhall then have in his Poſſeſſion, containing the Numbers of Packages in which ſuch Tobacco is contained, and the Marks, &c. on each Package, and the Ware-houſe where ſame is; after Expiration of ſaid 21 Months, between 1ſt and 29th Sept. in each Year, to give the like Account, and alſo of all Tobacco in his Poſſeſſion, which had been entered 18 Months, or more, at the Time of giving in ſuch Account; Set upon every Hogſhead, &c. and the Warehouſes, &c. where the ſame are lodged. And every Collector is upon receipt of ſuch Account to cauſe the Goods therein mentioned to be examined, and then to tranſmit ſuch Account to the Perſon appointed by the Commiſſioners for keeping it. If Importer ſhall neglect to give in ſuch Account, or give in a fraudulent one, ſhall forfeit 50l. 23, 24, 25

XXVI. Any Perſon eraſing Marks, &c. on any Package of Tobacco, ſhall for every Hogſhead, the Mark whereof ſhall be ſo eraſed, forfeit 20l. 25, 26

XXVII.

SECTION. Page

XXVII. No unmanufactured Tobacco to be exported in any Package containing leſs than 425lb. on pain of forfeiting the ſame. 26

XXVIII. No Drawback to be allowed for any Tobacco mixed with Rubbiſh, &c. Any Perſon entering Tobacco for Exportation mixed with Rubbiſh or any Thing as Tobacco, which on Examination ſhall appear not to be Tobacco, ſhall forfeit ſuch Goods, the Packages in which they are, and 50l. for each Package. 26, 27

XXIX. No Tobacco of any kind ſhall be Exported, except to Great Britain, in any Ship of leſs Burthen than 70 Tons; if Officers apprehend ſuch Ship to be of leſs Burthen, lawful for them to detain the Ship to be meaſured, and tho' it ſhould turn out that the Ship is above 70 Tons, and under the Burthen of 100 Tons, they are not liable to any Damages for ſo doing; If the Maſter of any Ship, outward bound with Tobacco for Foreign Parts, ſhall clear out ſuch Ship as of 70 Tons, and it ſhall appear that ſuch Ship is not of that Burthen, ſhall forfeit 100l. 27, 28

XXX. The Rule to be obſerved in the admeaſu ing ſuch Ships and ſettling Diſputes thereon, &c. 28

XXXI. Any Ship under the Burthen of 70 Tons arriving from Parts, except Great Britain, or having cleared out for Parts, except Great Britain, having on Board 100lb. wt. of any Tobacco, or 50lb. wt. of Snuff, being found at Anchor, or hovering within the Limits of any of the Ports of this Kingdom, or hovering within two Leagues of the Shore thereof, unleſs in Diſtreſs, ſuch Tobacco and Snuff ſhall be forfeited, and the Maſter alſo to forfeit 100l. And if any Ship above the burthen of 70 Tons, having ſuch Goods on Board, either homeward or outward bound, ſhall be found at Anchor, or hovering as aforeſaid, and no Notice of Diſtreſs given, the Maſter ſhall forfeit 100l. 28, 29, 30

XXXII. No Forfeiture ſhall be incurred or Drawback diſallowed on Account of any Package of Tobacco, not being of 500lb. wt. if the ſame being imported from the Plantations ſhall contain 450lb. wt. and if imported from Great Britain, or exported from this Kingdom, ſhall contain 425lb. wt. 30

XXXIII. All Tobacco, not being of the growth of any Britiſh Colony or Plantation, that ſhall be taken and brought into this Kingdom by Ships of War, or private Ships having Commiſſion, may upon Condemnation thereof, be landed in any Port in this Kingdom and ſecured under the King's Locks, in Warehouſes provided at the Expence of the Captors; upon Admiſſion of ſuch Tobacco into ſuch Warehouſes, there ſhall be paid by the Captors, or their Agents, the Duties following (which ſhall not be repaid upon Exportation) for all Tobacco taken by Ships of War 7l. 10s. for every 100l. Value thereof, as ſet forth in the Schedules; if taken by a private Ship 2l. 10s. according to ſaid Rates in ſaid Schedules, to be paid in ready Money. 30, 31

XXXIV. Prize Tobacco received into any Warehouſe as aforeſaid, may, upon payment of the Duties before directed, be exported at any Time directly from ſuch Ware-houſe, the Perſon exporting the ſame, giving Security that the ſame ſhall be really and truly exported, and not

SECTION. Page
not brought back, or landed in any Part of Great Britain, or the Iſlands of Guernſey, Jerſey, Alderney, Sark, or Man, or Farro, or Ferro. 31, 32
XXXV. Tobacco taken out of any Ware-houſe to be conſumed in this Kingdom, the Perſon taking out the ſame ſhall pay the remainder of the Duties, which would have been payable to his Majeſty thereon if the ſame had been regularly imported by Way of Merchandiſe, and ſuch Tobacco be ſubject to the ſame Regulations as if it had not been Prize Tobacco. 32
XXXVI. Fines, Penalties, and Forfeitures in this Act, how recoverable. 32, 33
XXXVII. Any Perſon ſued for any Thing done by Virtue of this Act may plead the general Iſſue and give this Act in Evidence. 33
XXXVIII. Neither the 6d. per Pound, nor any other Fee, ſhall be payable to the Vice Treaſurer, &c. for their own Uſe, but that the ſame ſhall be received by them for the Uſe of his Majeſty. 33, 34
Schedule, No. I. 36
Schedule, No. II. 37

AN

Anno Regni decimo vicesimo primo & secundo.

# GEORGII Tertii Regis.

AN

# ACT

FOR

## Regulating and extending the Tobacco Trade, and for granting to His Majesty, his Heirs and Successors, the Duties therein mentioned.

### CHAP. IV.

CHAP. IV.

I. WE your Majesty's most dutiful and loyal Subjects, the Commons of *Ireland*, in Parliament assembled, as a further Supply to your Majesty to support the Expences of your Majesty's Government, and with a grateful Sense of the great Benefits likely to arise from an open and direct commercial Intercourse with the Colonies of *Great Britain*,

CHAP. IV.

*tain*, do most humbly beseech your Majesty, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal and Commons in this present Parliament assembled, and by the Authority of the same, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, until the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-three, inclusive, and no longer, there shall be raised, levied, collected and paid unto your Majesty, your Heirs and Successors, the several Rates and Duties herein-after mentioned, that is to say, for and upon all Tobacco of the Growth or Produce of the *British Plantations* in *America*, or the *West Indies*, which shall be imported into this Kingdom during the Time aforesaid, and for which the Importer or Importers shall be desirous to pay down the Duties thereof at Entry, the several Duties contained and expressed in a Schedule marked No. I. hereunto annexed, which Schedule shall be deemed and taken to be, to all Intents and Purposes, a Part of this Act; said Duties to be computed upon every One Hundred Pounds Value, according to the Rate in said Schedule set forth, and so in Proportion for any greater or less Value; and to be paid down in ready Money, net, and without any Discount or Allowance whatsoever.

From 25th Dec. 1781, until 25th Dec. 1783, there shall be paid for all Tobacco of the Growth or Produce of the British Plantations in America, or the West Indies, imported into this Kingdom, the several Duties expressed in a Schedule marked No. I.

II. And whereas it may tend much to the Encouragement of the Tobacco Trade, if the Importers of such Tobacco be allowed to lodge the same in Warehouses, and to have Time for Payment of Part of the Duties thereof; therefore be it enacted by the Authority aforesaid, That the Importer of such

Recital, that it may tend much to the Encouragement of the Tobacco Trade, if Importers were allowed Time for Payment of Part of the Duties;

CHAP. IV.

Importers in lieu of paying down the Whole Duties, may pay down and ſecure the Duties expreſſed in Schedule marked No. II.

ſuch Tobacco, in lieu of paying down the Whole of ſaid Duties, ſhall and may pay down and ſecure the ſeveral and reſpective Duties contained and expreſſed in a Schedule marked No. II. hereunto annexed, which Schedule ſhall be alſo deemed and taken to be, to all Intents and Purpoſes, a Part of this Act; ſaid Duties to be computed upon every One Hundred Pounds Value, according to the Rate in ſaid laſt mentioned Schedule ſet forth, and ſo in Proportion for any greater or leſs Value.

That upon the Duties which are required by ſaid Schedule No. II. to be paid at Entry, the Commiſſioners, &c. to Ware-houſe ſuch Tobacco, under the King's and Merchants Locks;

III. And be it further enacted by the Authority aforeſaid, That upon the Duties being paid, which are required by ſaid Schedule No. II. to be paid down at Entry, the Commiſſioners, or principal Officers of the Revenue, at the reſpective Ports, ſhall cauſe all ſuch Tobacco to be put into Warehouſes, under the King's and Merchants Locks; ſuch Merchant or Merchants, or his or their Servants, to have free Acceſs into ſaid Warehouſes at all ſeaſonable Times; and the Cuſtom-houſe Officers are hereby required to attend without Fee or Reward; the ſaid Warehouſes to be provided by and at the Charge of ſuch Merchant or Merchants, and to be firſt approved of by the ſaid Commiſſioners or Officers; and ſaid Merchants having paid down at Entry the Duty required to be paid down by the ſaid Schedule marked No. II. ſhall thereupon give Bond for Payment of the Reſidue of the Duties directed and expreſſed in the ſaid Schedule; ſaid Bond to be made payable at the End of Fifteen Months, to commence at the End of Thirty Days after the Maſter's Report of the Ship in which ſuch Tobacco ſhall be imported, or from the Date of the Mer-

The Merchant to give Bond for the Reſidue of the Duties expreſſed in ſaid Schedule.

CHAP. IV.

chants Entry of ſaid Tobacco, which ever ſhall firſt happen.

If the Importer of ſuch Tobacco ſhall not, within 15 Months, by Payment of the Duties ſo bonded for, or by Debentures, upon Exportation of ſaid Tobacco diſcharge his Obligation, it may be lawful to cauſe ſaid Tobacco to be ſold, the Product thereof to be firſt applied in Payment of ſaid Bond and the Charges of Ware-houſeing, &c. and the Overplus, if any, to be paid to the Proprietor.

IV. And be it further enacted by the Authority aforeſaid, That if the Importer or Importers of ſuch Tobacco as ſhall be ſo lodged in Ware-houſes as aforeſaid, ſhall not within the ſaid Space of Fifteen Months, by Payment of the ſaid Duties ſo bonded for, or by Debentures upon Exportation of ſaid Tobacco, diſcharge his or their Obligations, but that the Tobacco, or any Part thereof, ſhall continue and be ſtill remaining in the ſaid Ware-houſes for want of Payment of any Part of the Duties due thereon, in ſuch Caſe it ſhall and may be lawful for the ſaid Commiſſioners, or principal Officers of your Majeſty's Revenue for the Time being, at the reſpective Ports, and they are hereby impowered to cauſe the ſaid Tobacco ſo remaining to be publicly ſold by Inch of Candle, firſt giving the Proprietor or Proprietors thereof Fourteen Days Notice, perſonally, or by leaving a Notice in Writing at the Place of ſuch Proprietor's laſt abode; the Product thereof, after ſuch Sale, firſt to be applied to Payment of the ſaid Bond, and the Charges that have been expended by means of ſuch Ware-houſeing and Sale, and the Overplus, if any, to be rendered and paid to the Proprietor, or other Perſon lawfully authorized to receive the ſame.

The Draw-back to be allowed on the Exportation of the ſaid Tobacco, or any Part thereof, within Three Years, and how far the Security is to be vacated.

V. And be it further enacted by the Authority aforeſaid, That in caſe any Tobacco, which ſhall have been entered and the Duties thereof wholly paid, or partly paid and partly ſecured in Manner aforeſaid, ſhall, from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-

CHAP. IV.

eighty-one, be exported from this Kingdom, the Exporter ſhall upon the Exportation thereof, within Three Years from the Importation of ſuch Tobacco, on producing a proper Debenture, to be made out for that Purpoſe, be paid or allowed to draw-back the Whole net Duty actually paid at or after the Importation of ſuch Quantity ſo exported, and to have the Bond given on Importation vacated, or Allowance made by Entry on the Back of ſuch Bond, for ſuch Quantity of Tobacco as ſhall be ſo exported, as the Caſe ſhall be, any Law or Cuſtom to the contrary notwithſtanding.

Diſcount allowed on Diſcharging the Bond, or any Part thereof, before the ſame becomes due.

VI. Provided always, and be it enacted by the Authority aforeſaid, that if any Importer or Proprietor of Tobacco, who hath given Security as aforeſaid, ſhall be deſirous to diſcharge his Bond or any Part thereof, by paying down in Ready Money net the ſaid Duties ſo ſecured, or any Part thereof, ſooner than the Expiration of Fifteen Months from the Date thereof, he ſhall be abated upon ſuch Bond ſo much as the Diſcount, at the Rate of Seven Pounds *per Centum per Annum*, ſhall amount to, in Proportion to the Time unexpired.

In all Caſes where Importers ſhall pay down the Whole of the Duties in Schedule No. I. ſo much thereof as ſhall be ſufficient ſhall be placed to the Account of the Hereditary Revenue; and in all Caſes where Importers ſhall pay Part and ſecure Part of the

VII. And be it further enacted by the Authority aforeſaid, That in all Caſes where the Importers of Tobacco ſhall pay down the Whole of the Duties according to ſaid Schedule, No. I, ſo much thereof as ſhall be ſufficient to anſwer the Whole of the Hereditary Duties due on the Importation of ſuch Tobacco to your Majeſty, ſhall be placed to the Account of your Majeſty's Hereditary Revenue; and that in all Caſes where the Importers of Tobacco ſhall pay a Part and ſecure a Part of the Duties thereon

CHAP. IV.

Duties, the Sums paid at Entry, as in Schedule No. II. ſhall be paid on Account of the Hereditary Duty; and that ſo much of the Duties for which Security ſhall be given, as together with the Sums paid at Entry, ſhall be ſufficient to anſwer the Whole of the Hereditary Duties, ſhall, when paid, be placed to the Account of the Hereditary Revenue: Provided that in caſe any Tobacco ware-houſed ſhall be burnt, the Proprietor ſhall be allowed the Duties paid, and the Bond ſhall be diſcharged.

thereon as aforeſaid, the Sums paid down by them at Entry, as in the ſaid Schedule, No. II, ſhall be taken and deemed, and are hereby declared to be ſo paid on Account of the Hereditary Duty due unto your Majeſty; and that ſo much of the Duties for which Security ſhall be given as aforeſaid, as together with ſaid Sums ſo paid down in Ready Money, ſhall be ſufficient to anſwer the Whole of the Hereditary Duties due on the Importation of ſuch Tobacco to your Majeſty, ſhall, when paid, be placed to the Account of your Majeſty's Hereditary Revenue: Provided always, That in Caſe any Tobacco put in the ſaid Ware-houſes, and ſo locked up as aforeſaid, ſhall be burnt or deſtroyed by Fire during the Time it remains in the ſaid Ware-houſes, the Proprietor or Proprietors of ſuch Tobacco ſhall be allowed the Duties paid, and the Bond ſhall be diſcharged for ſo much thereof as ſhall have been ſo burned or deſtroyed.

Recital that Frauds may ariſe by Ware-houſeing Tobacco in Ports where there are not a ſufficient Number of Officers;

lawful for the Commiſſioners to prohibit, by Notice under their Hands, any Tobacco imported at any Port, to be mentioned in ſuch Notice, except Dublin, &c. to be ware-houſed, and that after ſuch

VIII. And whereas great Frauds may ariſe to the Dimunition of your Majeſty's Revenue by ware-houſeing Tobacco as aforeſaid, in Ports where there are not or ſhall not be a ſufficient Number of Revenue Officers to attend the ſame: be it further enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, it ſhall and may be lawful for the Commiſſioners of the Revenue, or any Four of them, from Time to Time, and as often as they ſhall ſee Occaſion, to prohibit for ſuch Time as they ſhall think proper, by Notice under their Hands, which Notice ſhall be publiſhed in the *Gazette* and ſome other publick News Paper, and be likewiſe ſent to the Chief Officer of the Port or Ports therein mentioned,

CHAP. IV.

tioned, any Tobacco imported at any Port, to be mentioned in such Notice, except the Ports of *Dublin*, *Drogheda*, *Dundalk*, *Newry*, *Belfast*, *Derry*, *Galway*, *Limerick*, *Cork*, *Waterford*, *Wexford*, and *Wicklow*, to be ware-housed, and that from and after such Notice during the Time therein mentioned, no Importer of Tobacco at any such Port shall be entitled to have the same lodged in a Ware-house there, or take any Benefit by virtue of any thing in this Act contained, in respect of ware-housing, or bonding the same, but every such Importer shall pay the Whole of the Duties mentioned in the said Schedule marked No. I: Provided always, That no Draw-back shall be given of any Duties paid on Tobacco imported previous to the Twenty-fourth Day of *June*, One thousand seven hundred and eighty.

Notice during the Time therein mentioned, no Importer of Tobacco at any such Port shall be entitled to have the same ware-housed, or take any Benefit in respect of Ware-housing or Bonding the same, but shall pay the Whole of the Duties mentioned in Schedule No. I. Provided no Draw-back shall be paid on Tobacco imported previous to 24th June, 1780.

IX. And be it further enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty one, all Bonds to be given for securing the Duties by virtue of this Act, shall be deemed and taken to be due and payable immediately upon the Day mentioned in the Condition of the said Bond, for the Payment thereof, and that the legal Interest shall be paid to the Crown on all such Bonds; such Interest to be computed from the Day the Bond becomes due unto the Day whereon it shall be paid off in Money, or the Day the Searcher certifies upon the Debenture that the Tobacco was shipped for Exportation; notwithstanding such Tobacco doth or shall remain unexported, and although the Three Years, being the Time limited by Law for the Draw-back on Exportation, shall not be expired, and no such Security

All Bonds to be given for securing the Duties granted by this Act, shall be deemed to be due immediately upon the Day mentioned therein for the Payment thereof, and that the legal Interest shall be paid to the Crown, to be computed from the Day the Bond becomes due, until the Day whereon it shall be paid in Money, or the Day the Searcher certifies upon the Debenture that the Tobacco was shipped for Exportation;

no such Security to be vacated until Interest paid.

ty

CHAP. IV.

ty ſhall be vacated untill all ſuch Intereſt ſhall be paid thereon.

Fiat may iſſue from the Exchequer for immediate Extent, againſt Perſons giving ſuch Bonds, although the Day of Payment therein be not come, on Affidavit of their being decayed in their Circumſtances, and the Crown's Debt being in Danger of being loſt;

X. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the Chancellor, Treaſurer, Lord Chief Baron, and other the Barons of His Majeſty's Court of *Exchequer*, or any or either of them, to grant his or their Fiat for the iſſuing of Proceſs of immediate Extent, againſt any Perſon or Perſons who ſhall have given his or their Bond or Bonds to the Crown for the Duties on Tobacco, although the Day mentioned in the Condition of the ſaid Bond or Bonds for Payment, be not come; upon Affidavit laid before him or them, by one of the Sureties or Executor or Adminiſtrator of ſuch Surety, that the Perſon bound to the Crown in ſuch Bond, is decayed in his Circumſtances, and that the Crown's Debt is in Danger of being loſt, unleſs ſome more ſpeedy Method than the uſual Way of Proceeding, be forthwith had for Recovery thereof; and if the Crown recovers the Money due on ſuch Bond before the Day of Payment ſhall become due, the Obligor is to be allowed out of the Money ſo recovered, a Diſcount after the Rate of Seven Pounds *per Centum per Annum*, in Proportion to the Time unexpired.

the Diſcount to be allowed the Obligor, if the Money be recovered before the Day.

No Allowance to be made for damaged Tobacco at the Scale or otherwiſe;

XI. And be it further enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, no Allowance ſhall be made to the Importer for, or in Conſideration of any damaged or mean Tobacco, either at the Scale or otherwiſe; but in caſe any Merchant or other Perſons ſhall refuſe to enter, pay, or ſecure the Duties aforeſaid

Perſons may refuſe to pay Duty, &c.

for

for ſuch Tobacco, then he or they ſhall have Liberty to refuſe the ſame, or to ſeparate ſuch damaged Tobacco, by cutting off from the Hogſhead or other Package, ſo much thereof as he or they ſhall refuſe to pay Duty for; and the principal Officers of Your Majeſty's Revenue, reſident at the Port where ſuch damaged Tobacco ſhall be landed, or any Two or more of them, ſhall cauſe all ſuch Tobacco to be burned and deſtroyed, without making any Allowance to ſuch Importer for Freight or other Charges, other than the Allowances hereinafter provided for; any Law or Cuſtom to the contrary notwithſtanding: Provided always, That no Merchant or other Perſon ſhall have Liberty to ſeparate the Stalk from the Leaf, on Pretence that the ſame is damaged or mean Tobacco.

for ſuch Tobacco, or may ſeparate the damaged Tobacco.

XII. And be it further enacted by the Authority aforeſaid, That no Draw-back ſhall be allowed for any Tobacco Stalks or Stems exported by themſelves, when they have been or ſhall be ſeparated from the reſt of the Leaf, any Law to the contrary notwithſtanding.

No Draw-back for Tobacco Stalks or Stems exported if ſeparated from the Leaf.

XIII. And be it further enacted by the Authority aforeſaid, That every Maſter, Commander, or other Perſon or Perſons taking Charge of any Ship or Veſſel, having Tobacco loaden on board, at any Port or Place whatſoever in *Great Britain*, or any of His Majeſty's Plantations in *America*, ſhall, upon his Arrival at his Port of Diſcharge in this Kingdom, and at the Time that he makes his Report of his Ship at the Cuſtom-houſe, deliver to the Collector of the ſaid Port, (who is hereby required and directed to deliver the ſame to the Land Waiters appointed

Maſters, &c. of Ships, having Tobacco on board, laden at any Port or Place in Great Britain, or His Majeſty's Plantations in America, ſhall at the Time he reports of his Ship, &c. here, deliver to the Port Collector, (who is to deliver the ſame to the proper Land Waiter) the Mani-

CHAP. IV.

pointed for the Delivery of such Ship or Vessel), the Manifest or Content of the Lading of his Ship or Vessel, which he received from the Collector, Comptroller, or other Officer of the Customs, at the Port or other Place where he took in his Lading; and if any Master, Commander, or other Person or Persons taking Charge of any such Ship or Vessel, shall neglect or refuse to deliver such Manifest or Content to the Collector of the Port, at the Time he makes his Report of his Ship at the Custom-house, at the Port of his Discharge, he and they shall forfeit and lose the Sum of One Hundred Pounds.

feſt, &c. of his Lading, as received from the Officer of the Port, &c. where he laded, or to forfeit 100l.

Land Waiters not to suffer any of the said Tobacco to be landed until they have such Manifests, &c. under the Penalty of 50l.

XIV. And be it further enacted by the Authority aforesaid, That the Land Waiters appointed for the Delivery of every Ship or Vessel, arriving at any Port or Place in this Kingdom from *Great Britain*, or any of His Majesty's Plantations in *America*, having Tobacco on board, shall not suffer any Part of the Tobacco on board any Ship or Vessel to be landed, until they shall have from and agreeable to the Manifest delivered, to them by the Collector entered into their respective Books, (given them by the Directions of the Commissioners of your Majesty's Revenue, for keeping Accounts of Goods by them delivered, or suffered to be delivered from on board such Ship), the said several and respective Manifests, and the Marks, Numbers, Weights, Tares, and Contents of the several Hogsheads, Casks, Chests, and other Packages therein expressed, under the Penalty of the Forfeiture of Fifty Pounds; and the said Land Waiters are hereby authorized and required, upon the Landing of any such Tobacco, to cause such Landing Mark to be fixed, and set upon every Hogshead, Cask, Chest, or other Package

And upon Landing such Tobacco, are to cause a Mark to be fixed on every Hogshead, &c. or other Package, containing the same, and to enter them in their Books, or to forfeit 50l.

Package whatſoever, containing the ſame, as ſhall be directed by the Commiſſioners of the Revenue aforeſaid; and the ſaid Land Waiters are hereby alſo required to enter every ſuch Landing Mark in their ſeveral Books aforeſaid, on pain of forfeiting the Sum of Fifty Pounds.

XV. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, no Debenture ſhall be made forth for any Tobacco imported into this Kingdom, from and after the ſaid Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, or any Draw-back be paid or allowed for the ſame when exported, or entered outwards for Exportation, to any Part or Parts beyond the Seas, unleſs the ſame and every Part thereof be ſhipped and exported from the very ſame Port or Place at which ſuch identical Tobacco was at firſt originally imported into this Kingdom, and no other; and alſo unleſs the ſame identical Tobacco, if unmanufactured, and every Part thereof be ſhipped and exported in the original Package, with the ſame Marks in and with which it was at firſt imported into this Kingdom, and no other, without any Alteration whatſoever being made in the Package, (except ſuch as ſhall be occaſioned by neceſſary Cooperage for the Repair of the ſaid Package,) or any other Tobacco being put therein, or any Part of the Tobacco being removed or taken out of the Package in which it was firſt imported, (except only Ten Pounds Weight of Tobacco which ſhall be allowed to be taken out of each Hogſhead, Caſk, Caſe, or other Package, after the ſame is weighed at Importation), and if any Perſon or Perſons

No Debenture or Draw-back to be allowed on Exportation of any ſuch imported Tobacco, unleſs ſhipped and exported from the ſame Port where they were firſt imported——and unleſs if unmanufactured, it be in the original Package, with the ſame Marks, &c. except only where Repairs of ſuch Package may be neceſſary, and except only ten Pounds Weight taken out, &c. after weighed for Sample, &c. or to forfeit 200l. for ſuch Entry on Exportation, otherwiſe than as aforeſaid, and no Draw-back thereon to be paid, or if paid, to be paid back—and if more than ten Pounds be ſo taken out, then 20l. to be forfeited.

CHAP. IV.

ſons whatſoever ſhall enter any Tobacco for Exportation at any other Port or Place, than that at which the ſame identical Tobacco was imported, or in any other Caſk or Package than the ſame in which the ſame unmanufactured Tobacco was originally imported, or without the ſame Marks, all ſuch Tobacco ſhall be forfeited, and no Draw-back thereupon ſhall be paid; or if any ſhall be paid, the ſame ſhall be repaid, and the Perſon who entered, or cauſed the ſame to be entered, ſhall forfeit the Sum of Two Hundred Pounds; and whoever ſhall knowingly export beyond the Seas any Hogſhead or other Package of Tobacco, out of which more than Ten Pounds weight of Tobacco has been taken for Samples, he, ſhe, or they ſo offending, ſhall forfeit and loſe the Sum of Twenty Pounds for every ſuch Hogſhead or other Package of Tobacco ſo exported.

Caſks, Cheſts, &c. of Tobacco imported from His Majeſty's Plantations in America to 450 lb. Weight, or to be forfeited with the Caſks, &c.

XVI. And be it further enacted by the Authority aforeſaid, That no Tobacco ſhall be imported or brought into this Kingdom from any of His Majeſty's Plantations in *America*, otherwiſe than in Caſk, Cheſt, or Caſe only, each Caſk, Cheſt, or Caſe to contain Four Hundred and Fifty Pounds Weight of net Tobacco, at the leaſt, under the Penalty of the Forfeiture of all ſuch Tobacco as ſhall be imported contrary to this Act, together with the Caſks, Cheſts, Caſes, and other Package containing the ſame.

Proviſo for damaged Tobacco, and the Proceedings.

XVII. Provided nevertheleſs, and be it further enacted by the Authority aforeſaid, That when any unmanufactured Tobacco is imported in Hogſheads or Caſks into this Kingdom, if upon the Landing and Examination thereof it ſhall appear, that the Tobacco contained in any ſuch Hogſheads or Caſks

Caſks is ſo much damaged, that by cutting off the damaged Part thereof, for which no Duty is paid, the ſound Tobacco remaining in any of ſuch Hogſheads for which Duty is to be paid, is under the Weight of Four Hundred and Fifty Pounds, then and in ſuch Caſe, it ſhall and may be lawful for the Importer or Importers thereof, in the Preſence of the Land Waiter or Land Waiters appointed to deliver the Ship, in which the ſame was imported, to cauſe all ſuch ſound Tobacco to be put together in one or more of the ſame Hogſheads, out of which the damaged Tobacco was taken, and the ſaid Land Waiter and Land Waiters, or the other proper Officers, are hereby directed and required to enter in their reſpective Books, the true and exact Weight of all ſuch ſound Tobacco put into each and every ſuch Hogſhead, with the ſeveral and reſpective Marks, and Numbers ſet on each and every ſuch Hogſhead, and alſo to note and ſpecify in their Books, that ſuch Hogſheads were packed and refilled in their Preſence, and all and every ſuch Hogſheads of unmanufactured Tobacco, ſhall and may be exported from the ſame Ports, and no other, at which they were originally imported, and Debentures ſhall be made out and the Draw-back be paid for the Tobacco therein contained; (provided the Quantity of the Tobacco in each ſuch Hogſhead amounts to Four Hundred and Twenty-five Pounds Weight, or more,) in the ſame Manner and Form to all Intents and Purpoſes as if the Package of ſuch Tobacco had not been altered; any Thing herein before contained to the contrary thereof in any-wiſe notwithſtanding.

XVIII. And

CHAP. IV.

Perſons entering unmanufactured Tobacco for Exportation, except ſuch as was imported before 24th of June, 1780, ſhall, before the ſame be laden on board, indorſe on the Cocket or Bill delivered to the proper Officer appointed for examining ſuch Tobacco, the Marks upon every Hogſhead, Caſk, &c. the Manifeſt or Marks thereon at the Time of Importation, with the Weight, &c. or to forfeit 5l. for every ſuch Hogſhead, &c. on every ſuch offence.

XVIII. And be it further enacted by the Authority aforeſaid, that from and after the ſaid Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, all and every Perſon and Perſons who ſhall enter any unmanufactured Tobacco outwards, (except unmanufactured Tobacco imported before the ſaid Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty, at any Port or Place in this Kingdom, in order to be ſhipped and exported in any Ship or Veſſel whatſoever, to any Part or Parts beyond the Seas, ſhall before the ſame or any Part thereof is laden on board any Ship or Veſſel) to be exported, indorſe upon the Cocket and Bill (to be delivered to the proper Officer or Officers appointed to examine Tobacco ſhipped for Exportation,) in a fair, diſtinct and legible Manner, the Mark and Number as contained in the Manifeſt which was upon each and every Hogſhead, Caſk, Cheſt, or other Package of ſuch Tobacco, at the Time when the ſame was firſt imported into this Kingdom, and alſo the Landing Mark or Number which was placed and ſet upon each and every Hogſhead, Caſk, Cheſt, or other Package thereof, when the ſame was firſt landed in this Kingdom, together with the exact Weight that each and every Hogſhead, Caſk, Cheſt, or other Package, with the Tobacco therein contained, was of at the Time of its being landed in this Kingdom, and alſo the particular Mark and Number ſet upon each Hogſhead, Caſk, Cheſt, or other Package thereof, by the Exporter or Exporters thereof, at the Time the ſame ſhall be brought to the Water ſide to be ſhipped for exportation, together with the then Weight which each particular Hogſhead, Caſk, Cheſt, or other Package, and the Tobacco

Tobacco therein contained, ſhall be of at the Time it is ſo entered for Exportation, and the Officers ſhall not admit any Cocket unleſs marked as aforeſaid; and all and every Exporter and Exporters of Tobacco ſhall alſo from and after the ſaid Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, write off, and they are hereby required and directed to write off the Weight of each Hogſhead, Caſk, Cheſt, or other Package of unmanufactured Tobacco, by him, her or them exported from any Port of this Kingdom, to any Part or Parts beyond the Seas, from the indentical and particular Entry made of each and every ſuch Hogſhead, Cheſt, or other Package of ſuch unmanufactured Tobacco, at the Time when it was firſt imported into this Kingdom; and if any Perſon or Perſons whatſoever who after the ſaid Twenty fifth Day of *December*, One thouſand ſeven hundred and eighty one, ſhall enter outwards for Exportation to any Part or Parts beyond the Seas, from any Port or Ports of this Kingdom, any unmanufactured Tobacco, ſhall neglect or refuſe to endorſe upon the Cocket and Bill for the ſaid Tobacco delivered, to the Proper Officer, in a fair, diſtinct, and legible Manner, all and each and every of the ſeveral and reſpective Marks, Numbers, and Weights herein before mentioned and deſcribed, and in the Manner and form the ſame is hereby required and directed to be done, or ſhall neglect or refuſe to write off the Weight of each Hogſhead, Caſk, Cheſt, or other Package of unmanufactured Tobacco by him, her, or them exported from the indentical Entry made thereof, at the Time when the ſame was firſt imported into this Kingdom, agreeable to the Directions herein before given for that Purpoſe, all and each and every ſuch Perſon and Perſons

CHAP. IV.

CHAP. IV.

Persons offending in each or either of these Cases, shall forfeit and lose the Sum of Five Pounds for every Hogshead, Cask, Chest, or other Package of such unmanufactured Tobacco, for each and every such Offence or Offences; to be sued for, recovered, levied, and divided in the Manner herein-after directed; any Law, Statute, or Usuage to the contrary in any-wise notwithstanding; and no Drawback or Debenture for or on account of the Exportation thereof shall be made out, granted, or paid.

Persons importing Tobacco from Great Britain, or his Majesty's Plantations, shall, before he manufactures, or delivers out the same to be manufactured, is to deliver to the Collector, or other Chief Officer of the Port, an Account of the Marks and Numbers in the Manifest of every Hogshead, &c. with the Name of the Ship.

XIX. And be it further enacted by the Authority aforesaid, That all and every Person and Persons, who from and after the said Twenty-fifth Day of *December*, One thousand seven hundred and eighty one, shall import any Tobacco into this Kingdom from *Great Britain*, or any of your Majesty's Plantations in *America*, and who shall in any-wise manufacture the same, or any Part thereof, upon his, her, or their own Account or Accounts, or cause or procure the same, or any Part thereof, to be manufactured for his, her, or their own Account or Accounts by any other Person or Persons, shall, before the same or any Part thereof be manufactured by the Importer or Importers, or shall be delivered out by the Importer or Importers to any other Person or Persons to be manufactured for the Account of such Importer or Importers, deliver, and they are hereby directed and required to deliver to the Collector, or other Chief Officer of the Revenue, at the Port or Place where such Tobacco was imported, an Account in Writing, containing the Mark and Number as specified in the Manifest of every Hogshead, Cask, Chest, or other Package of Tobacco intended to be manufactured, with the Name of the Ship or

CHAP. IV.

or Ships in which the ſame was imported, and the Time when, and alſo the Landing Mark, and Number ſet on each Hogſhead, Caſk, Cheſt, or other Package at the Time of their Importation into this Kingdom, and alſo the exact Weight which all and each, and every ſuch Hogſhead, Caſk, Cheſt, or other Package, and the Tobacco therein contained was of at the Time of their being firſt landed in this Kingdom, and the exact Weight the ſame were of at the Time of the Delivery thereof to be manufactured; which Account ſhall be ſigned by ſuch Importer or Importers, or one of his, her, or their known Servants or Agents, and alſo by ſuch Perſon or Perſons to whom ſuch Tobacco is delivered to be manufactured, or one of his, her, or their known Servants or Agents, with their ſeveral and reſpective Names and Places of abode; and ſuch Importer and Importers ſhall at the Time of their Delivering in ſuch Accounts as aforeſaid, write off from the Entries made at the Time and Times at which the Tobacco contained in ſuch Account was imported, and againſt each and every particular Ship in which the ſame was imported, the Weight of each particular Hogſhead, Caſk, Cheſt, or other Package contained in ſuch Account of Tobacco intended to be manufactured as aforeſaid, in the very ſame Manner and Form as if the ſame Tobacco had been delivered for Exportation; and in caſe any Importer or Importers of Tobacco ſhall neglect to give in ſuch Account as aforeſaid, at the Time and in ſuch Manner and Form in all Reſpects, to all Intents and Purpoſes as is herein before directed and required; or in caſe ſuch Account ſhall at the Time the ſame is given in, or at any Time afterwards, appear to be falſe and fraudulent in any Re-

and alſo the Landing Mark and Number of each Hogſhead, and the Weight of the Tobacco at the Time of the Delivery thereof to be manufactured, and how and by whom the ſaid Account is to be ſigned and written off, &c.

not complying with the Requiſites, the Penalty;

CHAP. IV.

ſpect whatſoever, he, ſhe, or they knowingly offending in any or either of the Caſes aforeſaid, ſhall forfeit and loſe the Sum of Thirty Pounds for every Hogſhead or other Package of Tobacco, an Account of which is omitted to be given as before directed, or of which a wrong Account ſhall knowingly be given; and the Perſon or Perſons to whom ſuch Tobacco ſhall have been delivered to be manufactured, neglecting by him, her, or themſelves, or by his, her, or their known Servant or Agent, to ſign ſuch Account as aforeſaid, or knowingly ſigning any fraudulent Account, ſhall alſo forfeit and loſe the Sum of Fifty Pounds for every ſuch Hogſhead or other Package of Tobacco, of which no Account, or of which a fraudulent Account is knowingly given.

and the Perſon or Perſons to whom ſuch Tobacco ſhall be delivered to be manufactured, neglecting to ſign ſuch Account, or knowingly ſigning a fraudulent one, ſhall forfeit 50l. for every Hogſhead of which no Account or a fraudulent one is given.

Importers and Sellers of Tobacco ſhall, within 14 Days after the Delivery thereof, give to the Collector of the Port an Account, in Writing, containing the Marks, &c. and perform the ſame Requiſites as if the ſaid Tobacco had been delivered for Exportation;

XX. And be it further enacted by the Authority aforeſaid, That all and every Perſon and Perſons who from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, ſhall import any Tobacco into this Kingdom from *Great Britain*, or any of your Majeſty's Plantations in *America*, and ſhall ſell or deliver the ſame, or any Part thereof, to any Perſon or Perſons whatſoever, ſhall, within Fourteen Days after the Delivery thereof out of his Cuſtody to the Purchaſer or Purchaſers thereof, or their Order, give and deliver to the Collector, or other Chief Officer of the Cuſtoms, at the Port or Place where ſuch Tobacco was imported, an Account, in Writing, containing the Mark and Number as ſpecified in the Manifeſt of every Hogſhead, Caſk, Cheſt, or other Package of Tobacco ſo ſold or delivered, with the Name of the Ship or Ships in which the ſame was imported,

CHAP. IV.

imported, and Times when, and alſo the Landing-Mark, and Number ſet on each Hogſhead, Caſk, Cheſt, or other Package, at the Time of their Importation into this Kingdom, with the exact Weight which all and each and every ſuch Hogſheads, Caſks, Cheſts, or other Packages, and the Tobacco therein contained were of at the Time of their being firſt landed in this Kingdom, and alſo the exact Weight thereof, at the Time of their Sale or Delivery to the Purchaſer or Purchaſers thereof; which Account ſhall be ſigned by ſuch Importer or Importers, or one of his, her, or their known Servants or Agents, and alſo by ſuch Perſon or Perſons to whom ſuch Tobacco is ſold or delivered, or one of his, her, or their known Servants or Agents, with their ſeveral and reſpective Names and Places of Abode; and ſuch Importer and Importers ſhall, at the Time of their delivering in ſuch Accounts as aforeſaid, write off from the Entries made at the Time and Times at which the Tobacco contained in ſuch Account was imported, and againſt each and every particular Ship in which the ſame was imported, the Weight of each particular Hogſhead, Caſk, Cheſt, or other Package of Tobacco contained in ſuch Account, in the ſame Manner and Form as if the ſaid Tobacco had been delivered for Exportation; and in caſe any Importer or Importers of Tobacco ſhall neglect to give in ſuch Account as aforeſaid, at the Time and in ſuch Manner and Form, in all Reſpects to all Intents and Purpoſes as is herein-before directed and required, or in caſe ſuch Account ſhall at the Time the ſame is given in, or at any Time afterwards, appear to be falſe or fraudulent in any Reſpect whatſoever, he, ſhe, or they knowingly offending in any or either of the Caſes aforeſaid, ſhall forfeit

neglecting to perform ſaid Requiſites, or giving in a fraudulent Account, the Penalty;

CHAP. IV.

forfeit and lose the Sum of Thirty Pounds for every Hogshead or other Package of Tobacco, an Account of which is omitted to be given as before directed, or of which a wrong Account shall be knowingly given; and the Person or Persons to whom or to whose Order such Tobacco shall have been sold or delivered, neglecting by him, her, or themselves, or his, her, or their known Servant or Agent, to sign such Account as aforesaid, or knowingly signing any fraudulent Account, shall also forfeit and lose the Sum of Thirty Pounds for every such Hogshead or other Package of Tobacco, of which no Account, or of which a fraudulent Account is knowingly given.

and the Person to whom such Tobacco shall be delivered, neglecting to sign such Account, or knowingly signing a fraudulent one, shall forfeit 30l. for every Hogshead for which no Account or a fraudulent one is given.

XXI. Provided always, and be it further enacted by the Authority aforesaid, That in case any Tobacco shall happen to receive Damage on board any Ship or Vessel by stress of Weather at Sea, or any Damage by any Ship or Vessel's being forced on shore, or if any unforeseen Accidents should happen after the Arrival of any Ship or Vessel in Port, by the Ship's bulging on an Anchor, or by the Lighter into which the Tobacco is put in order to be laid on Land, or by any such like Accidents, whereby such Tobacco shall receive Damage, it shall and may be lawful to and for the Commissioners or Collectors, or other Chief Officers of your Majesty's Revenue, to allow and pay to the Importer at the Rate of One Halfpenny for every Pound of such Tobacco, for which the Importer shall refuse to pay or secure the full Duties, and which shall be cut off or separated from the Sound, in order to be burnt, or otherwise publicly destroyed by the Officers of your Majesty's Revenue, so as such Allowance

Tobacco, if damaged on board any Ship, &c. the Commissioners or Collectors to allow to the Importers at the Rate of One Halfpenny per Pound for every Pound of such Tobacco, for which the Importer shall refuse to pay or secure the Duties, and which shall be separated from the Sound, to be burnt, so as that such Allowance shall not exceed Thirty Shillings for all the Tobacco damaged in one Hogshead.

ance ſhall not exceed Thirty Shillings for all the Tobacco damaged in any one ſingle Hogſhead imported, any Thing herein contained to the contrary notwithſtanding.

No Draw-back allowed on Tobacco exported in any Package leſs than 425 Pounds, except ſuch as ſhall be cut or rolled.

XXII. Provided always, and be it further enacted by the Authority aforeſaid, That no Draw-back ſhall be allowed on any Tobacco exported in any Package containing leſs than Four Hundred and Twenty-five Pounds Weight, except ſuch Tobacco as ſhall be cut or rolled, any Thing herein contained to the contrary notwithſtanding.

Eight Pounds only ſhall be allowed at the Scale for Draught upon every Hogſhead that ſhall contain 450 Pounds, which Allowance ſhall not be deducted upon Exportation.

XXIII. And be it further enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, there ſhall be allowed at the Scale Eight Pounds only for Draught upon every Hogſhead that ſhall contain Four Hundred and Fifty Pounds of Tobacco or more, which Allowance ſhall not be deducted upon Exportation.

The Collector of each Port is once in every Month to tranſmit to ſuch Perſon, as ſhall be deputed to receive the ſame, one of the Land Waiter's Books, in which his Account is kept of the Landing and Diſcharging of Tobacco;

XXIV. And be it further enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, the Collector or other proper Officer or Officers of the Revenue in the Port of *Dublin*, and alſo at every Port or Place in this Kingdom where any Tobacco ſhall be imported after the ſaid Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, from *Great Britain*, or any of your Majeſty's Plantations in *America*, do once in every Calender Month tranſmit or deliver to ſuch Perſon as ſhall be deputed and appointed by the Chief Commiſſioners of the Revenue for the Time being,

CHAP. IV.

being, to receive the ſame, one of the Land Waiters Books, in which his Account is entered and kept of the Landing and Diſcharging of Tobacco imported in any Ship or Veſſel at ſuch Port or Place from *Great Britain*, or any of your Majeſty's Plantations in *America*, and alſo true and exact Copies of every Entry of Tobacco for Exportation, and of the ſeveral and reſpective Indorſements relating thereto, which are delivered to the Searcher or proper Officer or Officers at ſuch Port or Place where any ſuch Tobacco is entered and ſhipped for Exportation to Foreign Parts, and alſo true and exact Copies of every Account, which, (purſuant to the Directions herein before given,) ſhall be delivered to any Officer or Officers of the Revenue at ſuch Port or Place, of Tobacco intended to be manufactured by the Importer or Importers thereof, on his or their own Account, or which ſhall be delivered by the Importer or Importers thereof to any other Perſon or Perſons whatſoever to be manufactured for the Account of ſuch Importer or Importers, and alſo true and exact Copies of every Account, which, purſuant to the Directions herein-before given, ſhall be delivered to any Officer or Officers at ſuch Port or Place by the Importer or Importers of Tobacco ſold by them to any other Perſon or Perſons whatſoever, which ſaid ſeveral Accounts are to be kept by the ſaid Perſon who ſhall be deputed and appointed as aforeſaid, who is to keep proper Books, and enter therein the ſaid ſeveral and reſpective Accounts ſo tranſmitted or delivered to him; which ſeveral Entries ſhall be made, and an Account thereof kept in ſuch Manner and Form, that the Marks and Numbers on every Hogſhead, Caſk, or other Package of Tobacco, with the Weights thereof, at the

and alſo the Copies of Entries of Tobacco for Exportation, and the Indorſements relating thereto;

alſo Copies of every Account delivered relative to Tobacco intended to be manufactured;

alſo Copies of every Account which ſhall be delivered to any Officer, purſuant to the Directions herein-before given;

which ſeveral Accounts are to be kept by the Perſon ſo deputed, and entered by him in proper Books,

which Entries ſhall be made, and Account thereof kept, ſo as that the Marks and Numbers on every Hogſhead, &c. of Tobacco,

the Importation thereof, may be compared and checked with the Marks, Numbers, and Weights at the Exportation thereof, or when ſold or delivered for Home Conſumption, or to be manufactured, to the Intent that the Identity of all ſuch Tobacco imported, exported, ſold, or delivered to be manufactured, may be thereby known and aſcertained, and when any Thing ſhall appear to him to be done or practiſed at any Port or Place contrary to the Directions and Intentions of this Act, he ſhall immediately tranſmit an Account thereof, in Writing, to the Commiſſioners of the Revenue for the Time being, at *Dublin*; and if any Collector or other Chief Officer or Officers of the Revenue, at any Port or Place of this Kingdom, ſhall neglect or refuſe to tranſmit and deliver one of the Landwaiter's Books, and a true Copy of every Entry of Tobacco for Exportation, and of the ſeveral Indorſements relating thereto, herein before mentioned and deſcribed, and alſo true Copies of all or any or either of the Accounts herein before mentioned and deſcribed, within the Time and Times herein-before limited and appointed for that Purpoſe, he and they ſo neglecting or refuſing ſhall forfeit Fifty Pounds for every ſuch Neglect or Refuſal, to be ſued for, levied, recovered, and divided in Manner herein after provided.

with the Weight thereof at Importation, may be chequed, with the Marks, Numbers, and Weights at Exportation thereof, or when delivered for Home Conſumption, or to be manufactured; an Account, in Writing, to be tranſmitted to the Chief Commiſſioners, of any Thing done contrary to this Act; Officers refuſing or neglecting to comply with the Directions aforeſaid, the Penalty.

XXV. And be it further enacted by the Authority aforeſaid, That all and every Perſon and Perſons whatſoever, who ſhall import any Tobacco into this Kingdom from *Great Britain*, or any of Your Majeſty's Plantations in *America*, ſhall within the Space of Twenty-one Calendar Months, to be reckoned and computed from the ſaid Twenty-fourth Day of *June*,

Importers of Tobacco, within 21 Calendar Months, to be computed from 24th June, 1780, purſuant to an Act paſſed the laſt Seſſion, deliver to the Collector an

CHAP. IV.

Account of all the Tobacco which he shall then have in his Possession, containing the Numbers of Packages in which such Tobacco is contained, and the Marks, &c. on each Package, and the Ware-house where same is;

*June*, One thousand seven hundred and eighty, pursuant to the Provisions contained in an Act passed in the last Session of Parliament, transmit and deliver to the Collector or other Chief Officer of the Port or Place where any such Tobacco is imported, a true Account, in Writing, under his Hand, and their respective Hands, of all such Tobacco which he, she, or they shall, at the Time of giving in such Account, have in his, her, or their Custody, Power, or Possession; which Account shall contain the Number of Hogsheads, Casks, Chests, Cases, or other Packages in which such Tobacco is contained, together with all and each and every of the several and respective Marks, Numbers, and Weights set upon all and each and every such Hogshead, Cask, Chest, Case, or other Package, and the particular Warehouses, Storehouses, Cellars, or other Places where the same are then lodged and lye, and all and every such Person or Person shall from and after the Expiration of the aforesaid Term of Twenty-one Months, transmit and deliver annually, and every Year, between the First and Twenty-ninth Days of *September* in each Year, to such Collector or other Chief Officer of the Revenue at the Port or Place where any such Tobacco is imported, a true Account in Writing, under his, her, and their respective Hands, of all such Tobacco which he, she, or they shall at the Time of giving in such Account, have in his, her, or their Custody, Power, or Possession, which has been entered in this Kingdom Eighteen Months or more at the Time of giving in such Account; which Account shall also contain the Number of Hogsheads, Casks, Chests, or other Packages in which such Tobacco is contained, and also all and each, and every of the several and respective Marks, Numbers, and Weights set

after Expiration of said 21 Months, between 1st and 29th Sept. in each Year, to give the like Account, and also of all Tobacco in his Possession, which had been entered 18 Months, or more, at the Time of giving in such Account.

CHAP. IV.

Set upon every Hogshead, &c. and the Warehouses, &c. where the same are lodged. And every Collector is upon receipt of such Account to cause the Goods therein mentioned to be examined, and then to transmit such Account to the Person appointed by the Commissioners for keeping it. If Importer shall neglect to give in such Account, or give in a fraudulent one, shall forfeit 50l.

set upon all and each and every such Hogshead, Cask, Chest, Case or other Package, and the particular Ware-houses, Store-houses, Cellars, or other Places where the same are then lodged and lie; and every such Collector or other Chief Officer is upon Receipt of such Accounts, forthwith to cause the several and respective Goods contained in such Accounts to be examined thereby, and then to transmit such Accounts to the Person appointed by the Commissioners of the Revenue for keeping the Accounts herein before mentioned; and if any Importer or Importers of Tobacco shall neglect to give in such Account and Accounts as aforesaid, at the Time and Times, and in such Manner and Form in all Respects, as is herein before limited, directed, and appointed, or if such Account or Accounts shall, upon Examination appear to be false or fraudulent in any Respect whatsoever, he, she, or they so offending, in both or either of these Cases, shall forfeit and lose the Sum of Fifty Pounds for each and every such Offence.

Any Person erasing Marks, &c. on any Package of Tobacco, shall for every Hogshead, the Mark whereof shall be so erased, forfeit 20l.

XXVI. And be it further enacted by the Authority aforesaid, That if any Person or Persons whatsoever shall at any Time or Times hereafter, in order to defeat any of the Purposes or Intents of this Act, erase, cut out, burn out, blot out, or in any wise whatsoever alter, change, or deface any Mark or Number, Marks or Numbers whatsoever, which was or were burnt in, or set upon any Hogshead, Cask, Chest, Case, or other Package whatsoever of Tobacco, in *Great Britain* or the Plantation in *America*, or which was or were burnt in or set thereon in this Kingdom, upon the Importation or landing thereof, or which was or were burnt in or set thereon in this Kingdom upon the Exportation thereof from hence, he, she, and

CHAP. IV.

and they so offending, shall forfeit and lose, the Sum of Twenty Pounds for each Hogshead, Cask, Chest, Case, or other Package whatsoever of Tobacco, the Mark whereof shall be so altered or defaced as aforesaid; to be sued for, recovered, levied, and divided as is herein after directed.

No unmanufactured Tobacco to be exported in any Package containing less than 425lb. on pain of forfeiting the same.

XXVII. And be it further enacted by the Authority aforesaid, That and from after the said Twenty-fifth Day of *December*, One thousand seven hundred and eighty one, no Tobacco unmanufactured shall be loaden or laid on board any Ship or Vessel whatsoever, in any Port or Place in this Kingdom, to the Intent to be exported, except in Casks, Chests, or Cases, containing Four Hundred and Twenty-five Pounds Weight or more of Tobacco in each Cask, Chest, or Case, under the Penalty of the Forfeiture of such Tobacco, and of the Cask, Chest, or Case, containing the same, except Casks or other Packages containing Samples of Tobacco shipped and exported at the same Time and Place, and with the same Hogsheads or Casks, out of which such Samples were taken; and the same Goods and Packages shall and may be seized and prosecuted by any Officer or Officers of the Revenue, in such Manner and Form as herein after is provided.

No Drawback to be allowed for any Tobacco mixed with Rubbish, &c.

Any Person entering Tobacco for Exportation mixed with Rubbish or any Thing as Tobacco, which on Examination shall appear not to be

XXVIII. And be it further enacted by the Authority aforesaid, That no Drawback shall be allowed for any Tobacco which is mixed with Rubbish or Dirt, or any other Matter or Thing whatsoever, and all and every Person or Persons who shall enter or ship for Exportation, or cause to be entered or shipped for Exportation, any Tobacco mixed with Rubbish or with Dirt, or with any other Matter or Thing whatsoever, or

who

who ſhall enter any thing as Tobacco for Exportation, and which upon Examination by the proper Officers ſhall appear not to be Tobacco, ſhall forfeit all ſuch Goods, and the Caſks and other Package in which they are contained, and alſo the Sum of Fifty Pounds for each and every Hogſhead or other Package thereof.

Tobacco, ſhall forfeit ſuch Goods, the Packages in which they are, and 50l. for each Package.

XXIX. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, no Tobacco, either manufactured or unmanufactured, ſhall be entered or ſhipped for Exportation to any Parts beyond the Seas, *Great Britain* only excepted, in any Ship or Veſſel whatſoever, unleſs ſuch Ship or Veſſel ſhall be of the Burthen of Seventy Tons or upwards, and if any Officer or Officers of the Revenue ſhall apprehend or have reaſon to believe, that any ſuch Ship or Veſſel bound to Foreign Parts, having Tobacco on board her, ſhall not be of the Burthen of Seventy Tons and upwards, it ſhall and may be lawful for ſuch Officer or Officers to ſtop and detain ſuch Ship or Veſſel, and the whole Cargo laden on board her of Tobacco, and all other Goods, until he or they ſhall cauſe ſuch Ship and Veſſel to be admeaſured, in Manner herein after mentioned, and if it ſhall appear by ſuch Admeaſeurment, that any ſuch Ship or Veſſel is of the burthen of Seventy Tons or upwards, and under the burthen of One Hundred Tons, the Officer or Officers ſo ſtopping and detaining her and her Cargo, ſhall not be ſubject or liable to any Action for Damages occaſioned by ſuch Stoppage and Detention; and if the Maſter or Commander of any Ship or Veſſel outward bound to Foreign Parts, having

No Tobacco of any kind ſhall be Exported, except to G. Britain, in any Ship of leſs Burthen than 70 Tons; if Officers apprehend ſuch Ship to be of leſs Burthen, lawful for them to detain the Ship to be meaſured, and tho' it ſhould turn out that the Ship is above 70 Tons, and under the Burthen of 100 Tons, they are not liable to any Damages for ſo doing.

If the Maſter of any Ship, outward bound with Tobacco for foreign

CHAP. IV.

ing Tobacco on board, shall enter and clear out such Ship or other Vessel at the Custom house, as of the burthen of Seventy Tons or upwards, and such Ship or Vessel shall not be of so great Burthen, to be ascertained by the Mode of Admeasurement hereinafter prescribed, he shall forfeit and lose the Sum of One Hundred Pounds, for every such Offence.

Parts, shall clear out such Ship as of 70 Tons, and if shall appear that such Ship is not of that Burthen, shall forfeit 100l.

The Rule to be observed in the admeasuring such Ships and settling Disputes thereon, &c.

XXX. And for preventing Disputes concerning the Admeasurements of such Ships or Vessels, be it enacted by the Authority aforesaid, That the following Rule shall be observed therein, that is to say, the Length shall be taken on a straight Line along the Rabbit of the Keel of the Ship, from the Back of the Main Stern Post, to a Perpendicular Line from the Fore part of the Main Stern, under the Bow Sprit, from which, subtracting Three fifths of the Breadth, the Remainder shall be esteemed the just Length of the Keel to find the Tonnage, and the Breadth shall be taken from the Outside of the Outside Plank, in the broadest Place of the Ship, be it either above or below the Main-Whales, exclusive of all Manner of Doubling Planks that may be wrought upon the Sides of the Ship, then multiplying the Length of the Keel by the Breadth so taken, and that Product by Half the Breadth, and dividing the Whole by Ninety-four; the Quotient shall be deemed the true Contents of the Tonnage; according to which Rule the Tonnage of all such Ships and Vessels shall be measured and ascertained; any Law, Custom, or Usage to the contrary in anywise notwithstanding.

XXXI. And be it further enacted by the Authority aforesaid, That from and after the said Twenty-fifth

CHAP. IV.

ty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, where any Ship or Veſſel whatſoever, under the Burthen of Seventy Tons, coming or arriving from Foreign Parts, or having cleared outwards in this Kingdom for Foreign Parts, and having on board One Hundred Pounds Weight of Tobacco, or any Tobacco Stalks or Stems ſtript from the Leaf, or Fifty Pounds Weight of Snuff, ſhall be found at Anchor, or hovering within the Limits, of any of the Ports of this Kingdom, or within Two Leagues of the Shore thereof, or ſhall be diſcovered to have been within the Limits of any Port, and not proceeding on her Voyage, Wind and Weather permitting, unleſs in caſe of unavoidable Neceſſity and Diſtreſs of Weather, of which Neceſſity and Diſtreſs the Maſter, Purſer, or other Perſon having or taking the Charge or Command of ſuch Ship or Veſſel, ſhall give Notice to, and make Proof of, before the Collector or other Chief Officer of the Revenue of ſuch Port as aforeſaid, immediately after the Arrival of ſuch Ship or Veſſel in the ſaid Port, all ſuch Tobacco and Tobacco Stalks, or Stems ſtript from the Leaf, and Snuff, together with the Hogſheads, Bags, Boxes, Caſks, or other Package whatſoever containing the ſame Goods, or the Value thereof, ſhall be forfeited and loſt, (whether Bulk ſhall then have been broken or not;) and the Maſter or other Perſon taking Charge of ſuch Ship or Veſſel, ſhall forfeit and loſe the Sum of One Hundred Pounds, and the ſame Goods and Packages ſhall and may be ſeized and proſecuted, or the Value thereof be ſued for by any Officer or Officers of the Revenue, in ſuch Manner and Form as herein-after is provided, any Law, Statute, or Uſage to the contrary notwithſtanding: And if any Ship or

Any Ship under the Burthen of 70 Tons arriving from Parts, except Great Britain, or having cleared out for Parts, except Great Britain, having on Board 100lb. wt. of any Tobacco, or 50lb. wt. of Snuff, being found at Anchor, or hovering within the Limits of any of the Ports of this Kingdom, or hovering within two Leagues of the Shore thereof, unleſs in Diſtreſs, ſuch Tobacco and Snuff ſhall be forfeited, and the Maſter alſo to forfeit 100l.

And if any Ship above the burthen

CHAP. IV.

or Vessel whatsoever, above the Burthen of Seventy Tons, having such Goods on board as aforesaid, either Homeward bound or Outward bound as aforesaid, shall be found at Anchor, or hovering as aforesaid, and no Notice of Distress being given as aforesaid, the Master or other Person taking Charge of every such Ship or Vessel, shall forfeit and lose the Sum of One Hundred Pounds.

Ships of 70 Tons, having such Goods on Board, either homeward or outward bound, shall be found at Anchor, or hovering as aforesaid, and no Notice of Distress given, the Master shall forfeit 100l.

XXXII. Provided always, and be it enacted by the Authority aforesaid, That in Cases where any Forfeitures are created in respect of, or Draw-backs disallowed for any Tobacco in Packages under Five Hundred Pounds Weight, by any Law heretofore made in this Kingdom, no Forfeiture shall be incurred on Account of any such Package for not being of the Weight of Five Hundred Pounds, nor any Draw-back refused on Exportation thereof from this Kingdom on that Account, provided the same, if imported from any of His Majesty's Plantations in *America*, shall contain Four Hundred and Fifty Pounds Weight, and if imported from *Great Britain*, or if exported from this Kingdom, shall contain Four Hundred and Twenty-five Pounds Weight, any Thing in any Law to the contrary notwithstanding.

No Forfeiture shall be incurred or Drawback disallowed on Account of any Package of Tobacco, not being of 500lb. wt. if the same being imported from the Plantations shall contain 450lb. wt. and if imported from Great Britain, or exported from this Kingdom, shall contain 425lb. wt.

XXXIII. And be it further enacted by the Authority aforesaid, That all Tobacco not being of the Growth or Product of any *British* Colony or Plantation, that shall hereafter be taken and brought into this Kingdom, by any of His Majesty's Ships of War, or by any private or other Ship or Vessel, having Commission from the Lord High Admiral of *Great Britain*, or the Commissioners for executing the

All Tobacco, not being of the growth of any British Colony or Plantation, that shall be taken and brought into this Kingdom by Ships of War, or private Ships having Commission, may upon

Office

CHAP. IV.

Condemnation thereof, be landed in any Port in this Kingdom and ſecured under the King's Locks, in Warehouſes provided at the Expence of the Captors.

Upon admiſſion of ſuch Tobacco into ſuch Ware-houſes, there ſhall be paid by the Captors, or their Agents, the Duties following (which ſhall not be repaid upon Exportation) for all Tobacco taken by Ships of War 7l. 10s. for every 100l. value thereof, as ſet forth in the Schedules; if taken by a private Ship 2l. 10s. according to ſaid Rates in ſaid Schedules, to be paid in ready Money.

Office of Lord High Admiral of *Great Britain* for the Time being for that Purpoſe, ſhall and may, upon Condemnation thereof as lawful Prize, be landed in any Port of this Kingdom, and ſecured under the King's Locks, in Ware-houſes provided at the ſole Expence of the Captors, with the Privity and Approbation, and under the Care and Inſpection of the Commiſſioners or principal Officers for collecting the Duties of Cuſtoms and Exciſe, at the different reſpective Ports, and upon Admiſſion of any ſuch Tobacco into ſuch Ware-houſe, their ſhall be paid by the Captors, or their Agents, the following Duties, which ſhall not be afterwards Drawn back or Repaid upon the Exportation of any ſuch Tobacco, that is to ſay, for all ſuch Tobacco taken as aforeſaid by any of His Majeſty's Ships of War, a Duty at the Rate of Seven Pounds Ten Shillings, for every One Hundred Pounds Value thereof, as ſet forth in the before mentioned Schedules hereunto annexed; and for ſuch Tobacco, if taken by any private Ship or other Ship having Commiſſion as aforeſaid, a Duty of Two Pounds Ten Shillings, according the ſaid Rates in the ſaid Schedules mentioned; the ſaid Duties to be paid down in Ready Money net, and without any Diſcount or Allowance whatſoever.

Prize Tobacco received into any Warehouſe as aforeſaid, may, upon payment of the Duties before directed, be Exported at any Time directly from ſuch Warehouſe, the Perſon Exporting the

XXXIV. And be it further enacted by the Authority aforeſaid, That any Prize Tobacco which ſhall be received into any Ware-houſe in purſuance of this Act, and ſecured under the King's Locks, by Permiſſion of any one of the Commiſſioners of His Majeſty's Cuſtoms in this Kingdom, or of the principal Officer in ſuch reſpective Ports, ſhall and may, upon Payment of the reſpective Duties before directed by this

CHAP. IV.

this Act, be exported at any Time directly from such Ware-house, either by the Captors or their Agents, or by any other Person or Persons without paying any further Duty for the same; the Person or Persons exporting the same giving sufficient Security in double the Value of the said Tobacco, before the Delivery thereof out of the Ware-house, that the same shall be really and truly exported and not brought back again or relanded in any Part of this Kingdom, *Great Britain*, or the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or the Islands of *Farro* or *Ferro*; which Security the Customer and Collector of the Port from whence the same are to be exported is hereby required and authorized to take in His Majesty's Name, and to His Majesty's Use.

same, giving Security that the same shall be really and truly Exported, and not brought back, or landed in any Part of Great Britain, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or Farro, or Ferro.

XXXV. Provided always, and be it further enacted by the Authority aforesaid, That if any Tobaccos shall be taken out of any Ware-house wherein such Tobacco shall have been secured as aforesaid, to be consumed in this Kingdom, the Person or Persons so taking out the same, shall first pay up the Remainder of the Duties which would have been payable to His Majesty thereon, if the same had been regularly imported by Way of Merchandize into this Kingdom, and such Tobacco for which said Duties have been so paid, shall in all other Respects be liable to the same Restrictions and Regulations, to which such Tobacco would have been subject, had the same not been Prize Tobacco.

Tobacco taken out of any Ware-house to be consumed in this Kingdom, the Person taking out the same shall pay the remainder of the Duties, which would have been payable to his Majesty thereon if the same had been regularly imported by Way of Merchandise, and such Tobacco be subject to the same Regulations as if it had not been Prize Tobacco.

XXXVI. And be it further enacted by the Authority aforesaid, That all and singular the said Duties, Rates and Impositions hereby granted, shall be raised,

Fines, Penalties, and Forfeitures in this Act, how recoverable.

raiſed, anſwered and collected, and paid unto your Majeſty, your Heirs and Succeſſors, during the Time aforeſaid, at the ſame Time, in like Manner, except as to Bonding the ſame, or any Diſcount for Prompt Payment; and all Penalties and Forfeitures inflicted by this Act, ſhall and may be ſued for, recovered, levied, and applied, in ſuch Manner and form, and by ſuch Ways and Means, and with ſuch Powers and Authorities, as are preſcribed, directed, and appointed, in and by an Act of Parliament made in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intitled, "an Act for ſettling the Exciſe or "New Impoſt upon His Majeſty, His Heirs, and Suc-"ceſſors, according to the Book of Rates therein "inſerted", as fully and effectually to all Intents, Conſtructions, and Purpoſes, as if the ſame were particularly mentioned, expreſſed, and re-enacted in the Body of this preſent Act, with the like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Act of Exciſe is provided.

Any Perſon ſued for any Thing done by Virtue of this Act may plead the general Iſſue and give this Act in Evidence.

XXXVII. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall, at any Time or Times, be ſued or proſecuted for any Thing by him or them done or executed in purſuance of or by virtue of this Act, or of any Matter or Thing in this Act contained, ſuch Perſon or Perſons ſhall and may plead the General Iſſue, and give this Act and the ſpecial Matter in Evidence.

Neither the 6d. per Pound, nor any other Fee, ſhall be payable to the Vice Treaſurer, &c. for

XXXVIII. And be it further enacted by the Authority aforeſaid, That neither the Sixpence *per* Pound, nor any other Fee ſhall be payable to or be deducted or received by the Vice Treaſurer, Receiver or Pay

CHAP. VI.

their own Use, but that the same shall be received by them for the Use of his Majesty.

Master General, Clerk of the Pells, or any other Officer or Officers of this Kingdom, for their own Use, for or on Account of the issuing or Payment of any Sum or Sums of Money arising by or which shall be received for or on Account of the Aids hereby granted to your Majesty, or of any Payment to be made in Pursuance of this Act, but that the same shall be received and duly accounted for to your Majesty, your Heirs and Successors.

A SCEDULE

# SCHEDULE No. 1.

A Schedule of the Rates and Duties payable upon Tobacco of the Growth or Produce of the *Britiſh* Plantations in *America* or the *Weſt Indies*, imported directly from ſuch Plantation, Iſland, or Place of the Growth or Produce of ſuch Tobacco, or imported from *Great Britain*, having been there imported directly from ſuch Plantation, Iſland, or Place of the Growth thereof, or imported from any Iſland or Place from whence the ſame may lawfully be imported, not being the Iſland or Place of the Growth or Produce of ſuch Tobacco, diſtinguiſhed as ſuch Tobacco is or is not ſubject to Aliens Duty. The ſaid Duties to be in Lieu and full Satisfaction of all Duties whatſoever payable by Virtue of any Law or Laws heretofore made in this Kingdom, and to be paid down in Ready Money, net, without any Diſcount or Allowance whatſoever.

Duty payable upon every £ 100. of the Rate.

| | Rate. | Having been imported directly from the Place of the Growth thereof. | | Not having been imported from the Place of the Growth thereof. | |
|---|---|---|---|---|---|
| | | By Subjects. | By Strangers. | By Subjects. | By Strangers. |
| | l. s. d. | l. s. d. 20ths. | l. s. d. 20ths. | l. s. d. 20ths. | l. s. d. 20ths. |
| Tobacco—the Pound - - - | 0 1 8 | 54 12 4 $6\frac{2}{3}$ | 55 19 5 $6\frac{2}{3}$ | 60 0 8 $6\frac{2}{3}$ | 61 7 9 $6\frac{2}{3}$ |

# SCHEDULE No. 2.

A Schedule of the Rates and Duties to be paid down and ſecured on Tobacco (which ſhall be ware-houſed in this Kingdom) of the Growth or Produce of the *Britiſh* Plantations in *America* or the *Weſt Indies*, imported directly from ſuch Plantation, Iſland, or Place of the Growth or Produce of ſuch Tobacco, or imported from *Great Britain*, having been there imported directly from ſuch Plantation, Iſland, or Place of the Growth thereof, or imported from any Iſland or Place from whence the ſame may lawfully be imported, not being the Iſland or Place of the Growth or Produce of ſuch Tobacco, diſtinguiſhed as ſuch Tobacco is or is not ſubject to Aliens Duty. The ſaid Duties ſo paid and ſecured to be in Lieu and full Satisfaction of all Duties whatſoever, payable by virtue of any Law or Laws heretofore made in this Kingdom.

So 1200 lb. of Tob°. is d 20 a pound — 100 Rate & pays by this 60:1:7:3⅓ Rate. wch is 6 lt. less than 12 Rate =

| | Rate. | Duty upon every £ 100. of the Rate. | | | |
|---|---|---|---|---|---|
| | | Having been imported directly from the Place of its Growth. | | Not having been imported from the Place of its Growth. | |
| | | By Subjects. | By Strangers. | By Subjects. | By Strangers. |
| | l. s. d. | l. s. d. 20ths. | l. s. d. 20th. | l. s. d. 20ths. | l. s. d. 20ths. |
| Tobacco—the Pound | -- 1 8 | | | | |
| To be paid down in Ready Money at Entry | — — — | 5 8 4 — | 6 15 5 — | 10 16 8 — | 12 3 9 — |
| To be ſecured by Bond | — — — | 54 13 3 3⅓ | 54 13 3 3⅓ | 55 4 1 3⅓ | 55 4 1 3⅓ |

60:1:7:3⅓

AN

# ACT

FOR

## The Advancement of Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned.




DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.



# A TABLE OF CONTENTS.


SECTION. Page.

I. ALL duties upon the exportation of goods or merchandizes the product or manufacture of this kingdom (except alnage duties) ſhall ceaſe for ſo much thereof as ſhall be exported thence, to any other place than Great Britain.—Save ſuch as herein are excepted. 1, 2

II. Excepted goods. 2

III. And all other goods and merchandize the product or manufacture of this kingdom, as may be lawfully exported without paying duty, may be exported (ſave as aforeſaid) on performing the requiſites herein, &c. and oath made that they are of Iriſh manufacture, &c. or to be liable to the uſual duties, &c. 3

IV. The drawback to be paid on goods imported, and duties paid, and afterwards exported, &c.—Exceptions of ſeveral goods, &c. herein. 4, 5

V. The allowances herein to be made for the ſilks herein mentioned, manufactured in this kingdom and exported thence in the way of merchandize, when the raw ſilk hath been imported here.—As alſo for ſtuffs made in Ireland of ſilk mixed with other materials, &c. as alſo for all wrought or manufactured gold or ſilver plate in Ireland.—By whom the ſaid allowances are to be made, &c. and the requiſites and conditions to be firſt complied with and performed. 5, 6

VI. Out of what fund the ſaid reſpective allowances upon ſilk manufacture, and manufacture of ſilk mixed, are to be paid. 8

VII. To be paid only ſo long as the duty ſhall continue. 9

VIII. To prevent frauds on entering any of the aforeſaid goods under a wrong denomination, officers may open the packages and examine the ſame,

SECTION Page

ſame, and at his charge repack them, to be allowed ſuch charge by the commiſſioners of the revenue.—And if any of them be found entered under a wrong denomination, they may be ſeized, and they and the value thereof forfeited, to be ſued for, &c. as hereafter preſcribed. 9

IX. Silks with gold and ſilver, and other of the ſaid manufactures for which the aforeſaid allowances ſhall not be made.—On diſpute if any of the ſaid manufactures were made in Ireland, the *Onus Probandi* to lie on the exporter and not on the officer. 10

X. The goods herein mentioned ſo long as they ſhall be imported from the Britiſh Colonies in America, the Weſt Indies, and Britiſh Settlements on the coaſt of Africa, into this kingdom, or exported therefrom to the ſaid Colonies, Plantations, or Settlements, ſhall be liable to the duties and drawbacks in Schedule, No. 1. hereunto annexed. 11

XI. And the ſeveral drawbacks therein ſhall be allowed and paid on exportation. 12

XII. In caſe the duties by this act have been paid upon import, and Proof made thereof, not otherwiſe. ibid.

XIII. Further duties,—duties on Speckle wood imported from the coaſt of Africa, and from Great Britain, by ſubjects and by ſtrangers,—and the drawbacks to be paid thereon reſpectively upon exportation, &c.—the like upon all Beaver ſkins, as to duties and drawbacks. 13, 14

XIV. The ſaid duties and drawbacks, to be in lieu of all, and to be paid in ready money net, without any diſcount or allowance. 14

XV. After the time aforeſaid, no duty to be paid upon the import of wood, plank or timber whatſoever,—unleſs otherwiſe provided for;—except of maſts, yards and bowſprits,—nor on the import of tar or pitch, or turpentine,—nor of any cotton wool, indigo, Brazil or Fernambuco wood, Braziletto or Jamaica wood, Nicorago, red, or Guinea wood, Sapan wood, or any wood for dyer's uſe, except ſpeckle wood from Africa,—nor of mohogany or other wood the product of America, nor of whale fins, or train oil or blubber of whales caught as herein,—nor of any raw or undreſſed goat ſkins, imported as herein;—nor of any raw or undreſſed ſeal ſkins taken as herein, nor of any raw ſilk imported as herein, nor of any pig or bar iron made and imported as herein. 14, 15, 16

XVI. But to be firſt entered and landed as herein, or liable to duty, &c. 16

XVII. The oath to be made on the importation of ſuch ſeal ſkins as aforeſaid. ibid

XVIII. The

SECTION. Page

XVIII. The certificate to be produced on the importation of ſuch raw ſilk as aforeſaid. 17

XIX. Falſe entries of, or mixing foreign raw ſilk, the penalty, &c. ibid.

XX. On any doubt concerning the ſame, the *Onus Probandi* to lie on the owner or claimer. 18

XXI. The drawbacks of duties on all imported callicoes or muſlins printed, &c. in this kingdom, or *Great Britain*, and exported to *Britiſh* ſettlements on the coaſt of *Africa*, as alſo on thoſe exported to any *Britiſh* colony or plantation in *America* or the *Weſt Indies*. 18, 19

XXII. And by whom to be paid; ibid.

XXIII. Other duties upon commodities exported from this kingdom;—Cotton Wool,—on Beaver ſkins,—on Beaver wool or wombs,—on white woollen cloth called broad cloth, of the manufacture of *Ireland*,—ſo for and upon the articles in the ſchedule, No (2) hereunto annexed,—*Eaſt India* white callicoes exported; on Gum Senega,—on Gum Arabic, the ſaid duties how to be paid. 19, 20, 21

XXIV. Exception as to Logwood, &c. ibid.

XXV. The reward or premium to be paid on the importation of Indigo on the condition herein. 22

XXVI. The certificate to be given by the maſter of the ſhip of the ſhipping, by the proper officer where ſuch Indigo is landed, of the weight and quality thereof, &c. before premium paid. ibid.

XXVII. The penalty on fraudulent mixture of ſuch Indigo. 23

XXVIII. No certificate but for good and merchantable Indigo. 24

XXIX. Officers may open packages, examine the Indigo therein, and ſhift the ſame to diſcover fraud, &c. ibid.

XXX. The value which ſuch Indigo is to be of before the certificate be granted. ibid.

XXXI. No fee &c. to be taken by any officer with reſpect to the ſaid premium,—the penalty. 25

XXXII. Perſons exporting indigo, to pay the Collector, &c. the ſum paid as a premium on importation, over and above the duty on exportation. ibid.

SECTION. Page

XXXIII. Exporting fraudulently, without ſo paying, the penalty. 26

XXXIV. Doubt or diſpute about the growth thereof, *Onus Probandi* on whom to lie. ibid.

XXXV. Goods imported from, and exported to the ſeveral places in this ſection mentioned, what they ſhall draw back, and how it is to be ordered in caſe the duties paid on importation here, ſhall not equal the duties retained in *Great Britain*, &c. ibid.

XXXVI. Such goods to be exported, which have been imported from *Great Britain*, how it is to be in calculating ſaid duties and drawbacks, where any duty or impoſitions ſhall be retained in *Great Britain*. 27

XXXVII. Schedules of drawbacks and duties, to be formed by the commiſſioners of the revenue, what to retain, and how to be ordered. 28

XXXVIII. How it is to be ordered in the ſaid Schedules, where the duties retained in this kingdom cannot be equalized with thoſe retained in *Great Britain*, &c. 29

XXXIX. But nothing contained therein, to affect either with duty or drawback, any goods, &c. which might heretofore have been exported hence, to any of the ſaid places. ibid.

XL. All commodities imported into this kingdom from *Scotland*, to pay the ſame duties as thoſe of the like nature imported from *England*. ibid.

XLI. Goods imported from, and exported to any *Britiſh* ſettlements on the coaſt of *Africa*, to pay the ſame duties, &c. and receive the like drawbacks, &c. as goods of the like nature exported to any *Britiſh* colonies in *America*, unleſs hereby, &c. otherwiſe provided for. 30

XLII. A ſeparate and diſtinct account to be kept by the proper officer, of the ſeveral articles of export or import whereby the hereditary duties may be affected, and as much to be replaced to the ſaid duties, as they may ſuffer thereby. ibid.

XLIII. How the fines, penalties and forfeitures in this act are to be recovered. 31

XLIV. The ſaid Schedules No. (1.) & (2.) to be a part of this act. 32

XLV. No fees payable on the iſſuing, or paying any money ariſing by, or be received hereby, &c. ibid.

Anno Regni viceſimo primo & ſecundo
GEORGII III. Regis.

AN

# ACT

FOR

## The Advancement of Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned.

CHAP. V.

CHAP. V.

WHEREAS the Wealth and Proſperity of this Kingdom do very much depend upon the Improvement of its Manufactures, and their profitable Export: Be it enacted by the King's Moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven

All duties upon the exportation of goods or merchandizes the product or

CHAP. V.

seven hundred and eighty-one, the several and respective Customs, Subsidies, and all other Duties whatsoever, payable to Your Majesty, Your Heirs and Successors, by any Law or Laws whatsoever, now in Force, upon the Exportation of any Goods or Merchandizes, the Product or Manufacture of this Kingdom, except the Alnage Duties, shall cease, determine, and be no longer due or payable, for so much of the said Goods and Merchandizes, as shall be exported to any other Place than *Great Britain*, except such Goods and Merchandizes, touching which a special Provision is herein after made.

manufacture of this kingdom (except alnage duties) shall cease for so much thereof as shall be exported thence, to any other place than Great Britain;

save such as herein are excepted.

Excepted goods.

II. And be it provided and enacted by the Authority aforesaid, that Nothing herein contained, shall extend or be construed to extend, to determine, alter, lessen, or repeal any Custom or other Duty, payable on the Exportation from this Kingdom, to any Place whatsoever, of any Skins or Hides, Coney Hair or Wool, Hares Wool, Hair of any Sort, Horns, Horses, or live Cattle of any Sort, Ashes, Bacon, Beef, Pork, Butter, Grease, Guts, Hog's-lard, Tallow, Tongues, Bones not manufactured, Flax-seed, Hemp-seed, Linen-yarn, Linen-rags or Shreds, Rape-cakes, Soaper's-waste, Tin and wrought Weld, Wax or Woad, and Provisions of every Sort, except Corn, Meal, Malt and Flour, when the Prices of such Corn, Meal, Malt and Flour, shall exceed those upon which a Bounty on their Exportation is or shall be payable, nor upon the Exportation to any of the *British* Plantations in *America*, the *West Indies*, or any of the *British* Settlements on the Coast of

CHAP. V.

of *Africa*, of Iron and Iron Ware, Leather, Tanned, dreſſed, or tawed, Shreds and Points of Leather, Pelts, Vellum and Parchment, Soap, Hops, Allum, Lead, Lead Ore, Copperas, Coals, Wool Cards, White Woollen Cloth, Lapis Calaminaris, Glew and Litharge of Lead, any Thing herein contained to the contrary notwithſtanding.

And all other goods and merchandize the product or manufacture of this kingdom, as may be lawfully exported without paying duty, may be exported (ſave as aforeſaid) on performing the requiſites herein, &c. and oath made that they are of Iriſh manufacture, &c. or to be liable to the uſual duties, &c.

III. And be it enacted by the Authority aforeſaid, that it ſhall and may be lawful for any Perſon or Perſons, to export out of this Kingdom, to any Place except *Great Britain*, without paying any Subſidy or Duty whatſoever for the ſame, all ſuch Goods or Merchandizes the Product or Manufacture of this Kingdom, as may be lawfully exported, other than the Goods and Merchandizes, touching which an exception or ſpecial Proviſion is herein, or in any other Act which ſhall be paſſed this Seſſion of Parliament made, ſo as due Entry be firſt made thereof, at the Cuſtom-Houſe of the Port where the ſame ſhall be exported, in the ſame Manner, and expreſſing the Quantity and Quality of the reſpective Goods as was uſed and practiſed, in reſpect of any Goods exported before the making of this Act; and ſo as the ſame be ſhipped by the proper Officer for that Purpoſe, and ſo as the Exporter do firſt make Oath before the Cuſtomer, Comptroller, or other Chief Officer of ſuch Port, which Oath he is hereby required and impowered to adminiſter, that the ſaid Goods are of *Iriſh* Manufacture or Product; or on Failure thereof, the ſaid Goods or Merchandizes, the Product or Manufacture of this Kingdom, ſhall be liable to the

CHAP. V.

payment of Duties, as if this Act had never been made, any Law or Usage to the contrary notwithstanding.

The drawback to be paid on goods imported, and duties paid, and afterwards exported, &c.

IV. And whereas the Removing, as far as may be, all Obstacles to trading in the Goods and Merchandizes of other Countries will tend to promote Navigation, increase Shipping, and thereby extend the Commerce of this Kingdom: be it enacted by the Authority aforesaid, That if any Goods or Commodities which have been or shall be legally imported, shall, after Payment of the Duties charged and payable upon the Importation thereof, be again exported by any Merchant or Trader within three Years after the Importation thereof to any *British* Colony in *America*, or the *West Indies*, or any *British* Settlement on the Coast of *Africa*; and if due Proof be made by Certificate from the proper Officer of the due Entry and Payment of the said Duties, and that all other Requisites have been performed, which are by Law required in those Cases, where the Moiety of the Subsidy inwards is to be repaid by Virtue of an Act passed in the fourteenth and fifteenth Years of the Reign of King Charles the Second, intitled, *An Act for settling the Subsidy of Poundage, and granting a Subsidy of Tonnage, and other Sums of Money unto His Royal Majesty, his Heirs and Successors, the same to be paid upon Merchandizes imported and exported into or out of the Kingdom of* Ireland, *according to the Book of Rates thereunto annexed*, that then the Whole of the Subsidy Inwards, and the Whole of the Duties of Import Excise, and all other Duties paid upon the Importation thereof, shall, without Delay or Reward,

ward, be repaid and allowed to ſuch Merchant or Merchants ſo exporting the ſame, within one Month after Demand thereof, ſave and except on all the ſeveral Goods and Merchandizes touching which any Proviſion is herein after made, and alſo ſave and except all Duties on imported Herrings.

CHAP. V.

Exceptions of ſeveral goods, &c. herein.

V. And whereas ſeveral Allowances are given in *Great Britain* upon the Exportation thence of *Britiſh* Manufactures, in the Nature of Drawbacks or Compenſations for the Duties paid on the Importation of the Materials uſed in the manufacturing, particularly in thoſe made of Silk and Silk mixed, in Compenſation for the Duties paid on the Importation of raw and thrown Silk; and whereas high Duties are likewiſe payable in this Kingdom upon the Importation of raw and thrown Silk; and whereas it is juſt and reaſonable that Allowances of the ſame Nature ſhould be likewiſe given upon the Exportation from hence of any Manufacture made in this Kingdom of Silk, or Silk mixed with any other Material, bearing ſuch Proportion to the Allowance given in *Great Britain*, upon the like Articles, as the Duties upon the Importation of raw and thrown Silk here, bear to the Duties payable in *Great Britain* on the Importation of Raw and Thrown Silks there: be it enacted by the Authority aforeſaid, That the ſeveral and reſpective Allowances or Sums of Money herein after mentioned, ſhall be paid to any Perſon or Perſons who, at any Time or Times after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty one, ſhall really and *bona fide* export out of this Kingdom by Way of Merchandize, any of the

The allowances herein to be made for the ſilks herein mentioned, manufactured in this kingdom and exported thence in the way of merchandize, when the raw ſilk hath been imported here;

CHAP. V.

the Goods or Commodities of the Manufacture of this Kingdom herein after particularly specified, that is to say, For all Ribbands and Stuffs made in *Ireland*, of Silk only, and exported, the Sum of one Shilling and seven Pence Halfpenny for every Pound Weight Avoirdupoize; for all Silks and Ribbands made in *Ireland* of Silk mixed with Gold or Silver, and exported, the Sum of two Shillings and one Penny and one Halfpenny for every Pound Weight Avoirdupoize; for all Silk Stockings, Silk Gloves, Silk Fringes, Silk Laces, Stitching or Sewing Silk made in *Ireland*, and exported, the Sum of eight Pence for every Pound Weight Avoirdupoize; for all Stuffs made in *Ireland* of Silk and Grogram Yarn, and exported, the Sum of four Pence Farthing for every Pound Weight Avoirdupoize; for all Stuffs made in *Ireland* of Silk and worsted, and exported, the Sum of three Pence Farthing for every Pound Weight Avoirdupoize; for all stuffs made in *Ireland* of Silk mixed with Incle or Cotton, and exported, the Sum of six Pence Halfpenny for every Pound Weight Avoirdupoize; for all wrought or manufactured Gold or Silver Plate made in *Ireland*, and exported, the Sum of six Pence for every Ounce Troy Weight, and so in Proportion for any greater or less Quantities; which several and respective Allowances or Sums of Money for each Species of Silk Manufacture, or Manufactures of Silk mixed and wrought, or manufactured Gold or Silver Plate, shall be paid and answered by the Collector or other Officer of the Port from whence the same shall be exported upon Demand, without taking Fee or Reward for

as also for stuffs made in Ireland of silk mixed with other materials, &c. as also for all wrought or manufactured gold or silver plate in Ireland;

by whom the said allowances are to be made, &c. and the requisites and conditions to be first complied with and performed.

CHAP. V.

for the ſame, on Oath being made by the Exporter before ſuch Collector or other Officer of the Port (which Oath he is hereby impowered to Adminiſter) that the ſaid Goods are of Iriſh Manufacture, and exported or intended to be exported, and not relanded or intended to be relanded, in any part of Ireland, and on the Exporters giving ſufficient Security to the ſaid Collector or other Officer of the Port (which Security any ſuch Officer is hereby impowered to take in the Name and to the Uſe of your Majeſty, Your Heirs and Succeſſors) by Bond in the Penalty of the Value of the Goods, conditioned that the ſaid Goods ſhall not be relanded or brought on Shore again in any Port or Place in this Kingdom, and for ſuch Part of the ſaid Goods, as ſhall be entered for, or landed in *Great Britain*, the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, a Condition of the ſaid Bond, ſhall be to bring a Certificate in diſcharge thereof, within ſix Months after the Date of ſaid Bond, which Certificate ſhall be ſigned by the proper Officer or Officers of Your Majeſty's Cuſtoms there, and for want of ſuch Officers reſiding in any of the ſaid Iſlands, then by the Governor of thoſe Iſlands, or by the Deputy Governors thereof reſpectively, and for ſuch of the ſaid Goods as ſhall be entered for, or landed in any of Your Majeſty's Plantations in *America*, or the *Weſt Indies*, or the *Britiſh* ſettlements on the Coaſt of *Africa*, a Condition of the Bond ſhall be to bring a Certificate within eighteen Months after the Date of ſuch Bond, ſigned by the Officer or Officers uſually ſigning Certificates of a like nature there, importing

that

CHAP. V.

that such Goods were there landed, and testifying the Landing thereof; and for such Silk, Stuffs, or other Manufactures as aforesaid, as shall be so entered for any foreign Port or Place, a Condition of the Bond shall be to bring a Certificate under the common Seal of the Chief Magistrate in such Port or Place, or under the Hands and Seals of Two known *British* Merchants then being at such Port or Place, that such Silks or other Manufactures were there landed, which Certificate shall respectively import and testify, that such Goods were landed at the Places from whence such Certificates shall be given, and they shall respectively be a full and sufficient Discharge for the said Bonds so respectively entered into, or in case such Goods were taken by Enemies, or perished in the Seas, the said Bonds shall be discharged upon satisfactory Proof thereof being made before the Commissioners of the Revenue for the Time being, or any One of them.

Out of what fund the said respective allowances upon silk manufacture, and manufacture of silk mixed, are to be paid.

VI. And be it further enacted by the authority aforesaid, That the said several and respective Allowances upon Silk Manufacture, and Manufacture of Silk mixed, shall and may be paid by the Collector or other Officer of the Port, out of any Monies in his Hands arising out of any of the Customs, Excise, or additional Duties granted to Your Majesty, and not appropriated to any particular Purpose, and that the Money so paid shall be accepted of in his Account as so much paid to Your Majesty, and he shall be discharged thereof accordingly; and the said Allowance upon wrought or manufactured

manufactured Gold or Silver Plate, ſhall be paid by the Collector or other Officer out of the Monies ariſing from the Duties granted to Your Majeſty, for the Uſe of the Corporation for promoting and carrying on the inland Navigation in *Ireland*, and ſhall be accounted for and charged as paid for and on Account of the ſaid Corporation.

To be paid only ſo long as the duty ſhall continue

VII. Provided always, That the ſaid Allowance on wrought Plate ſhall be payable ſo long only as the Duty on wrought and manufactured Plate ſhall continue.

To prevent frauds on entering any of the aforeſaid goods under a wrong denomination, Officers may open the packages and examine the ſame, and at his charge repack them, to be allowed ſuch charge by the commiſſioners of the revenue.

VIII. And for the better preventing Frauds on the Entering of any of the ſaid Goods under a wrong Denomination, to the Prejudice of Your Majeſty's Revenue: be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any Searcher, or other proper Officer of the Revenue, at any Time after the Entry of any of the ſaid goods, to open and ſtrictly examine on Board, or elſewhere, every Bale, Truſs, Cheſt, or other Package, to ſee if the Goods are rightly entered, and if on ſuch examination the Goods ſhall be found to be rightly entered, the Officer ſhall at his Charge, cauſe the ſame to be repacked to the Satisfaction of the Exporter, which Charge ſhall be allowed to the ſaid officer by the Commiſſioners of the Revenue if they ſhall think it reaſonable; but in caſe the ſaid Officer ſhall find the ſaid Goods, or any Part thereof, to have been entered under a wrong Denomination, whereby Your Majeſty would have been defrauded in the Allowance to be paid on

and if any of them be found entered under a wrong denomination, they may be ſeized, and they and the value thereof forfeited, to be ſued for, &c. as hereafter preſcribed.

CHAP. V.

the Exportation of such Goods, contrary to the true Intent and Meaning hereof, all such Goods so wrong entered shall and may be seized, and the same, as likewise the Value thereof, shall be forfeited, and shall and may be sued for, levied, and applied in such Manner, and by such Ways and Means as are herein after prescribed and mentioned.

Silks with gold and silver, and other of the said manufactures for which the aforesaid allowances shall not be made;

IX. Provided always that the said Allowances shall not be demanded or made for any of the said Manufactures of Silk mixed with gold and Silver, where they are only mixed at the Edges or Ends of the Pieces; nor for any of the said Manufactures of Silk mixed with other Materials; unless two Thirds at least of the Ends or Threads of the Warp (by which is meant the Length of the Piece) be either all Silk, or mixed, or twisted with Silk in the Warp, so that such Silk shall be obvious and apparent, or unless the Silk therein used shall be at least double the Value of the Allowance intended to be obtained on the Exportation thereof; and if any dispute shall arise concerning any of the said Manufactures, that is to say, whether the same was made in *Ireland*, or touching the Quality of the Goods, the *Onus probandi* shall lie on the Exporter, Claimer, or Owner thereof, and not on the Officer.

on dispute if any of the said manufactures were made in Ireland, the *onus probandi* to lie on the exporter and not on the officer.

The goods herein mentioned so long as they shall be imported from the British Colonies in America, the West Indies, and British Settlements on the

X. And whereas such Part of the Trade between this Kingdom and the *British* Colonies in *America*, the *West Indies*, and the *British* Settlements on the Coast of *Africa*, as was not enjoyed by this Kingdom previous to the last Session of Parliament, can be

CHAP. V.

be enjoyed and have Continuance ſo long, and in ſuch Caſe only, as Goods to be imported from the ſaid Colonies, Plantations, or Settlements into this Kingdom, or to be exported from this Kingdom to the ſaid Colonies, Plantations, or Settlements, ſhall be liable to equal Duties and Drawbacks, and be ſubject to the ſame Securities, Regulations, and Reſtrictions, as the like Goods are liable and ſubject to, upon being imported from the ſaid Colonies, Plantations or Settlements into *Great Britain*, or exported from thence to ſuch Colonies, Plantations, or Settlements reſpectively: be it enacted by the Authority aforeſaid, for the Advancement of the ſaid Trade, and as a further Supply to Your Majeſty, That there ſhall be raiſed, levied, and paid to Your Majeſty, Your Heirs and Succeſſors, from the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, to the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three inclusive, the ſeveral Duties following, that is to ſay, for and upon the ſeveral Articles of the Growth, Product, or Manufacture of the *Britiſh* Plantations in *America*, or the *Weſt Indies*, mentioned in the Schedule hereunto annexed, and marked No. (1.) which ſhall be imported into this Kingdom during the Time aforeſaid, from thence or from *Great Britain*, whether by Subjects or Strangers, the ſeveral Duties therein reſpectively mentioned; For every One Hundred Pounds Value thereof, according to the Rates therein ſeverally ſet forth, and ſo in Proportion for any greater or leſs Quantity; which ſaid ſeveral Duties

coaſt of Africa, into this kingdom, or exported therefrom to the ſaid Colonies, Plantations, or Settlements, ſhall be liable to the duties and drawbacks in Schedule, No. 1. hereunto annexed.

CHAP. V.

ſhall be in lieu and full Satisfaction of all Cuſtoms, Subſidies and Duties whatſoever, payable upon the ſaid ſeveral Articles, by Virtue of any Law or Laws heretofore made in this Kingdom, and ſhall be ſeverally paid down in ready Money, net, without any Diſcount or Allowance whatſoever.

And the ſeveral drawbacks therein ſhall be allowed and paid on exportation,

XI. And be it further enacted by the Authority aforeſaid, That the ſeveral Drawbacks mentioned in the ſaid Schedule, ſhall be allowed and paid on the ſeveral and reſpective Articles, in the ſaid Schedule mentioned, to any Merchant or Trader duly exporting the ſame within three Years after the Importation thereof, for every One Hundred Pounds Value thereof, according to the ſaid Rates mentioned in the ſaid Schedule, and ſo in Proportion for any greater or leſs Quantity.

In caſe the duties by this act have been paid upon import, and Proof made thereof, not otherwiſe.

XII. Provided always, That none of the ſaid Drawbacks ſhall be paid upon the Exportation of any of the ſaid Articles, except in Caſes where the Duties charged by Virtue of this Act, ſhall have been paid upon their Importation, but that every Merchant who ſhall within Three Years after Import, Export to the ſaid Plantations in *America*, or the *Weſt Indies*, any Goods imported previous to the paſſing of this Act, ſhall be allowed and paid ſuch Drawback, and no other, as by any Law or Laws heretofore made he is or ſhall be intitled unto, and that no Drawback ſhall be paid in any Caſe, unleſs due Proof be firſt made of the Payment of all Duties on Import, in the Manner uſually practiſed for obtaining Drawbacks.

XIII. And

CHAP. V.

Further duties,

XIII. And be it further enacted by the Authority aforeſaid, That the ſeveral Duties following, ſhall be raiſed, anſwered, levied, collected and paid unto Your Majeſty, Your Heirs and Succeſſors, from the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, until the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three incluſive, that is to ſay, for and upon all Speckle Wood of the Growth of *Africa*, which ſhall be imported from thence during the Time aforeſaid, by any of Your Majeſty's Subjects, a Duty of Twenty-two Pounds Fifteen Shillings, and by a Stranger, of Twenty-four Pounds Three Shillings and Five Pence Farthing, for every One Hundred Pounds Value thereof, as the ſame is rated for Cuſtom, and ſo in Proportion for any greater or leſs Value; but if ſuch Speckle Wood ſhall be imported from *Great Britain*, by any of Your Majeſty's Subjects, then a Duty of Twenty Pounds and Ten Pence, and if imported from thence by a Stranger, of Twenty Pounds Two Shillings and Two Pence Farthing, for every like One Hundred Pounds Value thereof, and ſo in Proportion for any greater or leſs Quantities; which laſt mentioned Sum of Twenty Pounds and Ten Pence, and Twenty Pounds Two Shillings and Two Pence Farthing reſpectively, ſhall be the Drawbacks upon every ſuch One Hundred Pounds Value, on due Exportation within Three Years, of all ſuch Speckle Wood, imported from *Africa*, or *Great Britain*, and for which the before mentioned Duties ſhall have been paid upon the Importation

duties on Speckle wood imported from the coaſt of *Africa*, and from *Great Britain*, by ſubjects and by ſtrangers,

and the drawbacks to be paid thereon reſpectively upon exportation, &c.

CHAP. V.

the like upon all Beaver-skins, as to duties and drawbacks.

tion thereof; for and upon all Beaver's Skins of the Produce of Your Majesty's Plantations in *America* or the *West Indies*, which shall be imported from thence directly into this Kingdom during the Time aforesaid, a Duty of Nine Shillings and Five Pence Three Farthings for every Five Score Skins, and so in Proportion for any greater or less Number; and for and upon all Beaver Wool, cut and combed, the Produce and Manufacture of the said Plantations, which shall be imported into this Kingdom, during the Time aforesaid, a Duty of Seventeen Shillings and Three Farthings, for every Pound Weight thereof, and so in Proportion for any greater or less Quantity; which Duty on due Exportation of such Beaver Wool, within Three Years from the Importation thereof, shall be repaid to the Exporter thereof, upon Proof being first made in the Manner usually practised for the obtaining Drawbacks.

The said duties and drawbacks, to be in lieu of all, and to be paid in ready money net, without any discount or allowance.

XIV. Provided always, and be it further enacted by the Authority aforesaid, That the said several Duties and Drawbacks shall be in lieu and full Satisfaction of all Duties and Drawbacks whatsoever payable on the said several Articles, by Virtue of any Law or Laws heretofore made in this Kingdom, and that the said several Duties shall be paid down in ready Money, net, without any Discount or Allowance whatsoever.

After the time aforesaid, no duty to be paid upon the import of wood, plank or timber whatsoever,

XV. And be it further enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-

CHAP. V.

eighty-one, no Duty, Subſidy, or Cuſtom, ſhall be paid on the Importation into this Kingdom, of any of the Articles following, any Law or Statute to the contrary notwithſtanding (that is to ſay) Wood, Plank, wrought Timber, except Maſts, Yards, or Bowſprits, Timber, unwrought, or Lumber, being the Growth or Produce of the *Britiſh* Plantations in *America*, or the *Weſt-Indies*, clean good merchantable well-conditioned Tar, or Pitch, not mixed with Droſs or Water, or clean good merchantable Turpentine; which Tar, Pitch, or Turpentine, ſhall be imported directly from any of the *Britiſh* Colonies in *America*, or the *Weſt-Indies*, being the Growth or Produce of the ſame, Cotton Wool, Indigo, *Brazil* or *Fernambuco* Wood, *Braziletto* or *Jamaica* Wood, Logwood, *Nicorago*, red or *Guinea* Wood, *Sapan* Wood, Mohogany or other Wood, the Product of any Part of *America*, and all Woods for Dyers Uſe, imported from any Place whatſoever, (except Speckle Wood) of the Growth of *Africa*, Whale Fins or Train Oil or Blubber, the Produce of Whales taken or caught in any Part of the Ocean by, and imported in any Ship or Veſſel belonging to Your Majeſty's Subjects in this Kingdom, *Great Britain*, *Guernſey*, *Jerſey*, or the *Iſle of Man*, raw and undreſſed Goat Skins imported in *Britiſh* or *Iriſh* Ships navigated according to Law, from any Port or Place whatſoever, raw and undreſſed Seal Skins taken by the Crews of Veſſels belonging to, and fitted out from this Kingdom, *Great Britain*, *Jerſey*, *Guernſey*, or *Man*, whereof the Captain or Maſter, and Three-fourths of the Mariners at the leaſt are Your Majeſty's

unleſs otherwiſe provided for;

except of maſts, yards and bowſprits,

nor on the import of tar or pitch,

or turpentine,

nor of any cotton wool, indigo, *Brazil* or *Fernambuco* wood, *Braziletto* or *Jamaica* wood, *Nicorago*, red, or *Guinea* wood, *Sapan* wood, or any wood for dyer's uſe, except ſpeckle wood from *Africa*—nor of mohogany or other wood the product of *America*—nor of whale fins, or train oil or blubber of whales caught as herein;

nor of any raw or undreſſed goat ſkins, imported as herein,

nor of any raw or undreſſed ſeal ſkins taken as herein,

CHAP. V.

jesty's Subjects, or by Persons employed by the Masters or owners of such Vessels, raw Silk of the Growth or Culture of any of Your Majesty's Colonies or Plantations in *America*, Pig or Bar Iron made in and imported from any *British* Colonies in *America*, Sago Powder, or Vermicella imported from any of Your Majesty's Colonies in *North America*, raw or undressed Hides of Steers, Cows, or other Cattle whatsoever, except of Horses, Mares, or Geldings, from the *British* Colonies or Plantations in *America*, and Beaver Skins the Produce of said Colonies and Plantations imported from *Great Britain*.

nor of any raw silk imported as herein, nor of any pig or bar iron made and imported as herein.

But to be first entered and landed as herein, or liable to duty, &c.

XVI. Provided always, That due Entries be first made of said Articles respectively, at the respective Times of Importation as practised heretofore, and that the same be landed in the Presence of the proper Officer, or on failure thereof, every of the said Articles shall be liable to the Payment of Duty, if of the Growth or Product of Your Majesty's Colonies in *America* or in the *West-Indies*, according to the Rates in the Schedule herein before mentioned; but if not of the Growth or Product of the said Colonies, then to pay Duty as if this Act had never been made.

The oath to be made on the importation of such seal skins as aforesaid.

XVII. Provided also, That the Captain or Person having the Charge or Command of the Ship or Vessel importing such Seal Skins, do make Oath before the Collector or other principal Officer, at the Port of Importation, who is hereby required and authorized to administer the same, that the Seal

CHAP. V.

Seal Skins imported therein, are really and *bona fide* the Skins of Seals taken and caught by the Crews thereof, or by Perſons employed by the Maſters or Owner of ſuch Ship or Veſſel, and on failure thereof, ſuch Skins ſhall be liable to the Payment of the Duty in the ſaid Schedule mentioned.

The certificate to be produced on the importation of ſuch raw ſilk as aforeſaid.

XVIII. Provided alſo, That the Maſter, Commander, or other Perſon, taking Charge of any Ship or Veſſel importing ſuch raw Silk, do deliver to the Collector, or other Chief Officer of the Port of Importation, at or before Entry of the ſaid Silk, a Certificate of like Nature, as any Maſter, Commander, or any other Perſon would, or ought to have received at the Port where any ſuch raw Silk was put on Board, in Order to entitle him to land the ſame Duty free in *Great Britain*; and do alſo make Oath, which Oath the ſaid Collector, or other Chief Officer is hereby impowered and required to adminiſter, that the Bales, Parcels, and Goods contained in ſuch Certificates, are the ſame which were taken on Board in the ſaid *Britiſh* Colonies or Plantations; and on Failure of any of the ſaid Requiſites, all ſuch raw Silk ſhall be liable to the Payment of the Duties in the ſaid Schedule mentioned.

Falſe entries of, or mixing foreign raw ſilk, the penalty, &c.

XIX. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall, from and after the Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-one, make, or cauſe to be made, any Entry or Entries of any foreign raw Silk, under the Name or Deſcription of

CHAP. V.

raw Silk of the Growth or Culture of the *British* Plantations or Colonies in *America*, or shall mix, or cause to be mixed, any foreign raw Silk with raw Silk of the Growth or Culture of the *British* Colonies or Plantations in *America*, in order to evade the Duties payable on foreign raw Silk; every Person so making, or causing to be made such Entry or Entries, or mixing or causing such Mixture or Mixtures to be made, shall forfeit the Sum of Fifty Pounds for every such Offence, together with all such foreign raw Silk; and in case of any Mixture, the Quantity so mixed, both foreign and *British* Plantation Growth, together with the Value thereof, as also the Bales or other Packages containing the same, to be sued for and recovered in Manner herein after mentioned.

On any doubt concerning the same, the *onus probandi* lie on the owner or claimer.

XX. Provided always, That if any Doubt or Dispute shall arise whether the said raw Silk, or any Part thereof, so to be imported as aforesaid, be of the Growth or Culture of the *British* Plantations or Colonies in *America*, or of foreign Growth or Culture, the *Onus Probandi* shall lie on the Owner or Claimer thereof, and not on the Informer or Prosecutor.

The drawbacks of duties on all imported callicoes or muslins printed, &c. in this kingdom, or *Great Britain*, and exported to *British* settlements on the

XXI. And be it further enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December* One thousand seven hundred and eighty-one, all Duties whatsoever paid on the Importation of any Callicoes or Muslins, shall be fully drawn back and repaid for all such as shall be printed, stained, painted, or dyed in this kingdom, or

*Great*

*Great Britain*, and shall be afterwards exported from hence to any *British* Settlement on the Coast of *Africa*; but if the same shall be exported to any *British* Colony or Plantation in *America*, or the *West Indies*, all said Duties shall be drawn back and repaid, except so much thereof as shall amount to the Sum of five Pounds eight Shillings and four Pence for every One hundred Pounds Value thereof, as the same shall have been sold by the Candle at the *East India* Company's Sale, and so in Proportion for any greater or less Value.

coast of *Africa*, as also on those exported to any *British* colony or plantation in *America* or the *West Indies*.

XXII. And be it further enacted by the Authority aforesaid, That all the said Drawbacks shall be paid and satisfied by the several Collectors at the Ports of Exportation, out of any Money arising out of any Aid or Duties by them collected, in the same Manner, and subject to the same Regulations as is or are usually observed in Case of Drawbacks.

And by whom to be paid.

XXIII. And be it further enacted by the Authority aforesaid, That the several Duties following be raised, levied, and paid to Your Majesty, Your Heirs and Successors, on the several Articles following, which shall be exported from this Kingdom from the Twenty fifth Day of *December* One thousand seven hundred and eighty-one, to the Twenty-fifth Day of *December* One thousand seven hundred and eighty-three inclusive, that is to say, for and upon all Cotton Wool of the Growth or Produce of the *British* Plantations in *America* or the *West Indies*, so exported in any other Shipping than

Other duties upon commodities exported from this kingdom,

Cotton Wool,

CHAP. V.

than *British* or *Irish* Shipping, the Sum of five Pounds thirteen Shillings and nine Pence for every one hundred Pounds Value thereof, to be verified by the Oath of the Person exporting the same, and so in Proportion for any greater or less Value; for

on Beaver skins,

and upon all Beaver Skins imported directly from the said Plantations or Settlements, and exported from this Kingdom during the Time aforesaid, the Sum of three Pounds six Shillings and four Pence Farthing, for every five Score of Skins, or Pieces of Skins, and so in Proportion for any greater or

on Beaver wool or wombs,

less Number; for and upon all Beaver Wool, or Wombs, that shall have been imported from the said Plantations or Settlements, and which shall be afterwards exported from this Kingdom during the Time aforesaid, the Sum of eight Pounds ten Shillings and seven Pence Halfpenny for every five Score Pounds Weight thereof, and so in Proportion for any greater or less Quantity; for and upon

on white woollen cloth, called broad cloth, of the manufacture of *Ireland*,

every Piece of white Woollen Cloth, called Broad Cloth, of the Manufacture of *Ireland*, which shall be exported during the Time aforesaid, to any of the said Plantations or Settlements, the Sum of Five Shillings and eight Pence Farthing, and so in Proportion for any greater or less Quantity; for and upon

so for and upon the articles in schedule, No. (2.) hereunto annexed,

the several Articles in the Schedule, No. (2) hereunto annexed, which shall be exported from this Kingdom during the Time aforesaid, a Duty after the Rate of two Pounds sixteen Shillings and ten Pence Halfpenny, for every One hundred Pounds Value thereof, according to the Rates in said Schedule mentioned, and so in Proportion for any greater or less Value; and for and upon all

*East India* white callicoes exported,

*East*

CHAP. V.

*East India* white Callicoes and Muslins, which shall be exported from this Kingdom during the Time aforesaid, to any *British* Colony in *America* or the *West Indies*, a Duty after the Rate of three Pounds five Shillings for every One hundred Pounds Value thereof, as the same shall have been sold by the Candle at the *East India* Company's Sales, or at any other publick Sales, if the same shall have been taken and condemned as Prize, or forfeited by any Law; for and upon all Gum Senega, a Duty after the Rate of Fifty-nine Pounds fourteen Shillings and four Pence Halfpenny; and for and upon all Gum Arabic, a Duty after the Rate of Three hundred and forty-four Pounds one Shilling and ten Pence Halfpenny for every ten Tun Weight of Gum Senega or Gum Arabic respectively, which shall be exported from this Kingdom during the Time aforesaid, and so in Proportion for any greater or less Quantity; the said several Duties to be paid down in ready Money net, without any Discount or Allowance whatsoever, and to be in Lieu and full Satisfaction of all other Duties now payable on the Exportation of said Articles by Virtue of any Act or Acts now in Force, except the Alnage Duty on the said white Woollen Cloth.

on Gum Senega,

on Gum Arabic,

the said duties how to be paid,

XXIV. Provided always, That no Duty, Subsidy, or Custom, shall be payable on the Exportation of Logwood of the Growth or Produce of the *British* Plantations in *America*, or the *West Indies*, in *British* or *Irish* Shipping, nor upon any Lead Ore exported to *Great Britain*.

Exception as to Logwood, &c.

XXV. And

CHAP. V.

The reward or premium to be paid on the importation Indigo on the condition herein.

XXV. And be it further enacted by the Authority aforesaid, That all and every Person or Persons who shall, from and after the Twenty-fifth Day of *December* One thousand seven hundred and eighty-one, import directly from any of the *British* Colonies in *America*, or the *West Indies*, in any Ship or Vessel belonging to the said Colonies, or *Great Britain* or *Ireland*, and manned as in such Case is usual, any good and merchantable Indigo, free from any false Mixtures, and fit for Dyers Use, being the Growth or Product of the Colony from whence the same shall be imported, shall have and be entitled to a Reward or Premium for such Importation, after the Rate of Two Shillings and Two Pence for every Six Pounds Weight thereof, and so in Proportion for any greater or less Quantity, to be paid to the Importer, by the Collector or other Chief Officer of the Port where the same shall be imported, out of any Money arising from any Aid or Duties payable to Your Majesty, Your Heirs or Successors, then in his Hands.

The certificate to be given by the master of the ship of the shipping, and by the proper officer where such Indigo is landed of the weight and quality thereof, &c. before premium paid.

XXVI. And be it further enacted by the Authority aforesaid, That on the Importation of any Indigo into this Kingdom, from the said Places, a Certificate shall be given by the Master or Commanding Officer of such Ship or Vessel, in which such Indigo shall be imported, that the same was shipped on Board such Ship or Vessel, within such *British* Colony or Plantation in *America*, as is mentioned in the said Certificate, and also a Certificate signed by the Surveyors, Land-waiters or Searchers, or any Two of them, being Officers of the Revenue

nue of the Port where the ſame ſhall be entered and landed in this Kingdom, ſpecifying the Weight thereof, and that the ſaid Indigo is good and merchantable, free from falſe Mixtures, and of ſuch Quality as to be intitled to the ſaid Premium or Reward, which Certificate the ſaid Officers are hereby required to grant, within Ten Days next after the landing thereof, unleſs they can aſſign ſufficient Cauſe for their refuſal, upon producing which ſeveral Certificates to the Collector or other Chief Officer as aforeſaid, ſuch Officer ſhall be and is hereby required to pay the Premium to the Importer of the ſaid Indigo.

The penalty on fraudulent mixture of ſuch Indigo.

XXVII. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons, ſhall make or cauſe to be made, any Entry or Entries of foreign made Indigo, under the Name of *Britiſh* Plantation made Indigo, or ſhall mix or cauſe to be mixed any foreign Indigo, or other falſe Mixture or Matter, with that made in the *Britiſh* Plantations, in order to claim or recover the Premium before mentioned, every Perſon or Perſons ſo making, or cauſing to be made, ſuch Entry or Entries, or mixing or cauſing ſuch Mixtures to be made, ſhall forfeit all ſuch Indigo ſo entered, and the ſame ſhall be forfeited, and in caſe of ſuch Mixture, the Quantity ſo mixed, both foreign and *Britiſh* Plantation made, and likewiſe double the Value thereof, ſhall be forfeited by the Perſon or Perſons who ſhall make or cauſe ſuch Mixture or Mixtures to be made.

XXVIII.

CHAP. V.

No certificate but for good and merchantable Indigo.

XXVIII. And be it further enacted by the Authority aforesaid, That no Certificate shall be made out to allow the Premium for such Indigo, to be manufactured and imported from the *British* Plantations, as shall not be good and merchantable, and free from false Mixtures.

Officers may open packages, examine the Indigo therein, and shift the same to discover fraud, &c.

XXIX. And that the Officers of the Revenue may be the better able to discover any Frauds intended for the receiving the aforesaid Premiums; be it further enacted by the Authority aforesaid, That it shall and may be lawful for the said Officers, and they are hereby required, before they make out any such Certificate, to examine the said Indigo, by opening each Package, and shifting the same in such manner as to see the whole Contents, or by such other Means as they shall think proper to find out and discover, whether the Indigo is good and merchantable, and free from any false Mixture.

The value which such Indigo is to be of before the certificate be granted.

XXX. And in Order to fix the Standard of such Indigo as shall be entitled to the Premium aforesaid: be it further enacted by the Authority aforesaid, That no Certificate shall be granted by any Surveyor, or other Officer of Your Majesty's Revenue, for any Indigo which is not worth Three Shillings and Three Pence the Pound Weight, when the best French or other Indigo of equal goodness with the best French, is worth Four Shillings and Four Pence the Pound Weight, and so in the same Proportion, in case the Price of the best *French* or other Indigo of equal goodness shall be at a higher or lower Price.

XXXI. And

CHAP. V.

XXXI. And be it further enacted by the Authority aforeſaid, That no Fee, Gratuity, or Reward ſhall be demanded, taken, or received by any Officer of Your Majeſty's Revenue, for the examining, viewing, or delivering ſuch Indigo, with reſpect to the Premium or Reward allowed by this Act, or for the ſigning any of the Certificates in Order to the receiving ſuch Premium or Reward, or for paying the ſame; and any ſuch Officer demanding or taking ſuch Fee or Reward, ſhall for ſuch Offence forfeit his Office, and ſuch Officer ſhall alſo be incapable of ſerving Your Majeſty, Your Heirs and Succeſſors, and ſhall forfeit the Sum of One Hundred Pounds.

No fee &c. to be taken by any officer with reſpect to the ſaid premium,

the penalty.

XXXII. And be it further enacted by the Authority aforeſaid, That if any Indigo made in the *Britiſh* Colonies or Plantations in *America*, and imported here, after the Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-one, ſhall after ſaid Day, be exported from this Kingdom, then, and in every ſuch Caſe, the Perſon or Perſons ſo exporting the ſame, ſhall before the Entry thereof, pay unto the Collector of the Revenue, at the Port where the ſame ſhall be exported, or to the Chief Officer of the Cuſtoms there, the full Sum of Two Shillings and Two Pence, for every Six Pounds Weight thereof, and ſo in Proportion for any greater or leſſer Quantity, being the Premium allowed on the Importation thereof by this Act, over and above any Duty the ſame is by Law ſubject to pay at Exportation.

Perſons exporting indigo, to pay the Collector, &c. the ſum paid as a premium on importation, over and above the duty on exportation.

CHAP. V.

Exporting fraudulently, without so paying the penalty.

XXXIII. And be it further enacted by the Authority aforesaid, That if any Person or Persons, his, or their Agent or Agents, Assign or Assigns, shall do, or suffer to be done, any Act or Acts, with Intent fraudulently to export such Indigo, without paying such Premium to the Collector or Chief Officer of the Customs as aforesaid, such Person or Persons shall forfeit and lose all such Indigo, and double the Value thereof.

Doubt or dispute about the growth thereof, *Onus Probandi*, on whom to lie.

XXXIV. Provided always, That if any Doubt or Dispute shall arise whether any of the said Indigo, or any Part thereof, so to be exported, is of the Growth, Produce, or Manufacture of the *British* Plantations in *America*, or of Foreign Growth, Product, or Manufacture, the *Onus Probandi* shall lie on the Owner or Claimer thereof, and not on the Informer or Profecutor, any Law, Custom, or Usage to the Contrary notwithstanding.

Goods imported from, and exported to the several places in this section mentioned, what they shall draw back, and how it is to be ordered in case the duties paid on importation here, shall not equal the duties retained in *Great Britain*, &c.

XXXV. And be it further enacted by the Authority aforesaid, that all Goods and Commodities of the Growth, Product, or Manufacture of any Part of *Europe*, except *Great Britain*, and all Goods and Commodities of the Growth, Product, or Manufacture of the *East Indies*, or other Places beyond the Cape of *Good Hope*, or any other Country whatsoever, except *Great Britain*, which have been, or shall be legally imported into this Kingdom, and shall be exported thence to any *British* Plantation in *America* or the West-*Indies*, or any *British* Settlement on the Coast of *Africa*, between the Twenty-

fifth

fifth Day of *December* One thouſand ſeven hundred and eighty-one, and the Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-three incluſive, ſhall draw back ſo much of the Duties paid on their Importation, as ſhall leave the Remainder equal to the Amount of the Duties retained in *Great Britain*, on Goods of like Quality and Quantity exported thence to any of the ſaid Places; and if the Duties paid on the Importation of any ſuch Goods or Merchandizes into this Kingdom, ſhall be exactly equal to the Duties ſo retained in *Great Britain*, then, and in every ſuch Caſe, ſuch Goods ſhall not receive any Drawback on their Exportation as aforeſaid; and if the Duties paid on the Importation of any ſuch Goods, ſhall not equal the Duties ſo retained in *Great Britain*, then, and in every ſuch Caſe, ſuch Goods ſhall not only not receive any Drawback on their Export as aforeſaid, but ſhall alſo pay ſuch Duty on being ſo exported, as together with the Duty paid on their Importation, ſhall equal the Duty ſo retained in *Great Britain*.

Such goods to be exported, which have been imported from *Great Britain*, how it is to be in calculating ſaid duties and drawbacks, where any duty or impoſitions ſhall be retained in *Great Britain*.

XXXVI. Provided always, That where ſuch Goods ſo to be exported, ſhall have been imported from *Great Britain*, in the calculating ſaid Duties and Drawbacks, due Attention ſhall be given, and Allowance made for any Duty or Impoſition, or any Part of the ſame, which ſhall be retained in *Great Britain*, or not drawn back, or not compenſated for by Bounty in *Great Britain*, upon Exportation thence to this Kingdom.

CHAP. V.

Schedules of drawbacks and duties, to be formed by the commissioners of the revenue, what to retain, and how to be ordered.

XXXVII. And be it further enacted by the Authority aforesaid, That the Commissioners of Your Majesty's Revenue shall form, or cause to be formed, one or more Table or Tables, Schedule or Schedules, with all convenient Speed, of the several Drawbacks so to be allowed, and Duties so to be paid, on the Export from this Kingdom, of the said Goods and Commodities of the Growth, Product, or Manufacture of any Part of *Europe*, (except *Great Britain*) or of the *East Indies*, or other Places beyond the Cape of *Good Hope*, or any other Country whatsoever, to any of the *British* Colonies in *America*, or the *West Indies*, or any *British* Settlement on the Coast of *Africa*; and that so soon as the said Tables or Schedules, or any of them, shall be formed, they shall be signed by four of the said Commissioners at least; and that from and after the Day whereon such Signature shall be made, until the Twenty-fifth Day of *December* One thousand seven hundred and eighty-three, the several Drawbacks shall be allowed, and Duties paid as respectively mentioned therein, upon the Export as aforesaid, of the several Goods therein mentioned, as fully and effectually to all Intents and Purposes, as if the same were specifically enacted and enumerated in this present Act, any Law, Statute, or Usage to the contrary notwithstanding, and subject to the like Remedies, Regulations, and Restrictions, as any Duties imposed, or Drawbacks allowed by this present Act are made subject unto; and that a Duplicate of every such Table or Schedule, signed likewise in Manner aforesaid, shall be

at

at the ſame Time depoſited with the Clerk of the Houſe of Commons, to be by him laid before the ſaid Houſe the next Seſſion of Parliament.

CHAP. V.

XXXVIII. Provided always, That it ſhall and may be lawful for the ſaid Commiſſioners, in every Caſe where the Duties retained in this Kingdom cannot be equalized with the Duties retained in *Great Britain*, upon ſuch Export as aforeſaid, of any particular Articles, unleſs the whole or Part of the Duties paid on Import thereof, be drawn back, and a Duty be impoſed on the Export thereof, to ſpecify in the Table or Tables, Schedule or Schedules, containing ſuch Articles, what Amount of Duty ſhall be drawn back, and what Amount of Duty ſhall be impoſed thereon, in every which Caſe the Drawback ſo to be allowed, ſhall be admitted and credited to the Exporter in the Payment of the Duty ſo impoſed.

How it is to be ordered in the ſaid Schedules, where the duties retained in this kingdom cannot be equalized with thoſe retained in *Great Britain*, &c.

XXXIX. Provided alſo, That nothing ſhall be contained in any ſuch Table or Schedule, to impoſe any Condition or Reſtriction upon, or to effect either with Duty or Drawback by Virtue of this Act, any Goods, Wares, or Merchandizes, which might be legally exported from this Kingdom, to any of the ſaid Places prior to the laſt Seſſion of Parliament, nor ſhall any Thing contained in any ſuch Table or Schedule, extend, or be conſtrued to extend thereto.

But nothing contained therein, to affect either with duty or drawback, any goods, &c. which might heretofore have been exported hence, to any of the ſaid places.

XL. And be it further enacted by the Authority aforeſaid, That all Commodities whatſoever, which

All commodities imported into this kingdom from *Scot-*

CHAP. V.

*land*, to pay the same duties as those of the like nature imported from *England*.

which shall be imported into this Kingdom from *Scotland*, shall be chargeable with, and pay the same Duties, and no more, as Commodities of a like Nature imported from *England*, are chargeable with, and liable to pay.

Goods imported from, and exported to any *British* settlements on the coast of *Africa*, to pay the same duties, &c. and receive the like drawbacks, &c. as goods of the like nature exported to any *British* colonies in *America*, unless hereby, &c. otherwise provided for.

XLI. And be it enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December* One thousand seven hundred and eighty-one, all Goods imported from, and exported to any *British* Settlement on the Coast of *Africa*, shall pay like Duties, and receive like Drawbacks and Allowances, and be subject to the same Regulations, and entitled to the same Benefits, as Goods of the same Nature imported from, or exported to any *British* Colonies in *America* shall be chargeable with, liable or intitled to by Virtue of this Act, except where it is otherwise specifically provided herein, or shall be otherwise declared or mentioned in the Tables or Schedules, to be formed as aforesaid.

A separate and distinct account to be kept by the proper officer, of the several articles of export or import whereby the hereditary duties may be affected, and as much to be replaced to the said duties, as they may suffer thereby.

LXII. And be it further enacted by the Authority aforesaid, That the proper Officer or Officers, do keep a separate and distinct Account of the several Articles which shall be exported or imported, whereon the Hereditary Duties are charged, altered, removed, or drawn back by this or any other Act or Acts made in this Session of Parliament, and that he or they do regularly enter what those several Hereditary Duties would amount to, on such Articles so imported or exported, if the same were to have continued payable thereon; and that so much

of

of the Money arising from the several Aids and Duties imposed by this present Act, or by any other Act or Acts passed this Session of Parliament, as the said Hereditary Duties would have so amounted to, shall be regularly and duly placed to the Account of Your Majesty's Hereditary Revenue.

How the fines, penalties and forfeitures in this act are to be recovered.

XLIII. And be it further enacted by the Authority aforesaid, That all and singular the said Duties, Rates, and Impositions hereby granted, shall be raised, answered, collected, and paid unto Your Majesty, your Heirs and Successors, during the Time aforesaid, at the same Time, in like Manner, except as to bonding the same, or any Discount for prompt Payment; and all and every the Fines, Penalties, and Forfeitures inflicted by this Act, other than except such as are by this Act otherwise provided for,) shall and may be sued for, recovered, levied, and applied in such Manner and Form, and by such Means and Ways, and with such Powers and Authorities as are prescribed, directed, and appointed in and by an Act of Parliament made in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intitled, *An Act for settling the Excise or new Impost upon His Majesty, his Heirs and Successors, according to the Book of Rates therein mentioned*, as fully and effectually to all Intents, Constructions, and Purposes, as if the same were particularly mentioned and expressed, and re-enacted in the Body of this present Act, with the like Remedy of Appeal to and for the Party or Parties who shall think him, her, or themselves aggrieved

CHAP. V.

aggrieved or injured as in and by the said Act of Excise is provided.

The said Schedules No. (1.) & (2.) to be a part of this act.

XLIV. And be it further enacted by the Authority aforesaid, That the aforesaid Schedules No. (1.) and (2.) be deemed and taken to be a Part of this Act, to all Intents and Purposes.

No fees payable on the issuing, or paying any money arising by, or be received hereby, &c.

XLV. And be it further enacted by the Authority aforesaid, That neither the Six Pence *per* Pound, nor any other Fee shall be payable to, or be deducted or received by the Vice-Treasurers, Receiver, or Paymaster General, Clerk of the Pells, or any other Officer or Officers of this Kingdom for their own Use, for or on Account of the issuing or Payment of any Sum or Sums of Money arising by, or which shall be received for or on Account of the Aids hereby granted to Your Majesty, or of any Payment to be made in pursuance of this Act, but that the same shall be received and duly accounted for to Your Majesty, Your Heirs and Successors.

A SCHEDULE

# No. 1.

A SCHEDULE of the Rates of the ſeveral Articles following, of the Growth or Produce of the Britiſh Plantations in *America*, or the *Weſt-Indies*, and the net Duty to be paid on the Importation of the ſame, for every One Hundred Pounds Value thereof, according to the ſaid Rates, whether Imported directly from the ſaid Plantations, or from *Great Britain*, and as the ſame are or are not ſubject to Aliens Duty, with the ſeveral Drawbacks to be allowed upon their Exportation, within Three Years after their Importation. The ſaid Duties to be in Lieu and full Satisfaction, of all Duties now payable by Law for the ſame; and the ſaid Drawbacks to be in the Place and Stead of all Drawbacks now allowed by Law thereon.



For every £ 100. of the Rate.

| FURS. | Rate. | If by Law not ſubject to Aliens Duty. | | If by Law ſubject to Aliens Duty. | |
|---|---|---|---|---|---|
| | | Duty payable at Importation from *America*, or the *Weſt Indies*. | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | Duty payable at Importation from *America*, or the *Weſt Indies*. | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. |
| | l. s. d. | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 |
| ARMIN, the Timber containing 40 Skins | 2 0 0 | | | | |
| BADGER SKINS, the Piece | 0 2 0 | | | | |
| BEAR SKINS, Black, the Piece | 1 0 0 | 28 8 9 0 | 25 14 7 0 | 29 17 2 5 | 25 15 11 5 |
| BEAR SKINS, Red, the Piece | 1 0 0 | | | | |
| BEAR SKINS, White, the Piece | 2 0 0 | | | | |
| BEAVER WOMBS, the Piece | 0 1 8 | | | | |

# No. 1.

## FURS.

For every £ 100 of the Rate.

| | Rate. | | | If by Law not subject to Aliens Duty. | | | | | | | | If by Law subject to Aliens Duty. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| BUDGE: Black: Tawed, the Dozen Skins, | 1 | 6 | 8 | | | | | | | | | | | | | | | | |
| BUDGE: Black: Untawed, the hundred containing 5 Score | 3 | 10 | 0 | | | | | | | | | | | | | | | | |
| BUDGE: White: Tawed the hundred, containing 5 Score | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| BUDGE: Navern, the hundred legs containing 5 Score | 0 | 8 | 4 | | | | | | | | | | | | | | | | |
| BUDGE: Poults, the Fur containing 4 Pains | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| BUDGE: Rumney, the hundred Legs containing 5 Score | 0 | 6 | 8 | | | | | | | | | | | | | | | | |
| BUDGE: Seasoned, the Pain | 1 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| CALABAR: Stag the Pain | 0 | 12 | 6 | | | | | | | | | | | | | | | | |
| CALABAR: Tawed, the Timber containing 40 Skins | 0 | 8 | 0 | | | | | | | | | | | | | | | | |
| CALABAR: Untawed, the Timber containing 40 Skins | 0 | 6 | 8 | | | | | | | | | | | | | | | | |
| CATS: Skins the hundred containing 5 Score | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| CATS: Poults: The hundred containing 5 Score | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| CATS: Poults: The Mantle | 0 | 6 | 3 | | | | | | | | | | | | | | | | |
| CATS: Wombs, the Pain or Mantle | 0 | 6 | 3 | | | | | | | | | | | | | | | | |
| DOCKERERS, the Timber containing 40 Skins | 0 | 13 | 4 | | | | | | | | | | | | | | | | |

# No. 1.

| FURS. | Rate. | For every £100. of the Rate. If by Law not subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | Duty payable at Importation from *Great Britain*, and Drawback on Exportation | If by Law subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. |
|---|---|---|---|---|---|
| | l. s. d. | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 |
| FITCHES { The Timber containing 40 Skins | 0 13 4 | | | | |
| FITCHES { The Pain or Mantle | 0 12 6 | | | | |
| FOXES { The Black Fox Skin | 10 0 0 | | | | |
| FOXES { The Ordinary Skin | 0 1 4 | | | | |
| FOXES { The Pain or Mantle | 0 15 0 | | | | |
| FOXES { Wombs, Poults, or Pieces, the Pain | 0 10 0 | | | | |
| FOXES { Dreſſed, vide in Skins | | | | | |
| FOYNES, { Backs the Dozen | 0 13 4 | 28 8 9 0 | 25 14 7 0 | 29 17 2 5 | 25 15 11 5 |
| FOYNES, { Poults the hundred containing 5 Score | 1 6 8 | | | | |
| FOYNES, { Raw, the Piece | 0 1 0 | | | | |
| FOYNES, { Tails, the Pain or Mantle | 0 12 6 | | | | |
| FOYNES, { With Tails, the Piece | 0 3 4 | | | | |
| FOYNES, { Without Tails, the Piece | 0 4 0 | | | | |
| FOYNES, { Wombs { Seaſoned, the Pain or Mantle | 1 6 8 | | | | |
| FOYNES, { Wombs { Stag the Pain or Mantle | 0 15 0 | | | | |
| GRAYS, { Tawed, the Timber of 40 Skins | 0 12 6 | | | | |
| GRAYS, { Untawed, the Timber containing 40 Skins | 0 8 4 | | | | |

# No. 1.

## FURS.

For every £ 100. of the Rate.

| | Rate. | | | If by Law not subject to Aliens Duty. | | | | | | | | If by Law subject to Aliens Duty. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| JENNETS, Black, Raw, the Skin | 0 | 12 | 6 | | | | | | | | | | | | | | | | |
| JENNETS, Black, Seasoned, the Skin | 0 | 16 | 8 | | | | | | | | | | | | | | | | |
| JENNETS, Grey, Raw, the Skin | 0 | 3 | 0 | | | | | | | | | | | | | | | | |
| JENNETS, Grey, Seasoned, the Skin | 0 | 4 | 0 | | | | | | | | | | | | | | | | |
| LEOPARDS, Skins, the Piece | 1 | 5 | 0 | | | | | | | | | | | | | | | | |
| LEOPARDS, Wombs, the Pain | 5 | 0 | 0 | | | | | | | | | | | | | | | | |
| LETWIS, Tawed, the Timber containing 40 Skins | 0 | 8 | 4 | | | | | | | | | | | | | | | | |
| LETWIS, Untawed, the Timber containing 40 Skins | 0 | 6 | 0 | | | | | | | | | | | | | | | | |
| LEWZERNS SKINS, the Piece | 2 | 10 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| MARTRONS or MARTINS, The Timber containing 40 Skins | 10 | 0 | 0 | | | | | | | | | | | | | | | | |
| MARTRONS or MARTINS, The Pain or Mantle | 9 | 0 | 0 | | | | | | | | | | | | | | | | |
| MARTRONS or MARTINS, Gills, the Timber containing 40 Skins | 0 | 12 | 0 | | | | | | | | | | | | | | | | |
| MARTRONS or MARTINS, Poults, the Pain or Mantle | 0 | 10 | 0 | | | | | | | | | | | | | | | | |
| MARTRONS or MARTINS, Tails, the hundred containing 5 Score | 2 | 0 | 4 | | | | | | | | | | | | | | | | |
| MINIVER, The Mantle | 0 | 13 | 0 | | | | | | | | | | | | | | | | |

# No. 1.

## FURS.

For every £ 100. of the Rate.

| | Rate. | | | If by Law not subject to Aliens Duty. | | | | | | | | If by Law subject to Aliens Duty. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| MINKS, Tawed, the Timber containing 40 Skins | 4 | 0 | 0 | | | | | | | | | | | | | | | | |
| MINKS, Untawed, the Timber containing 40 Skins | 3 | 0 | 0 | | | | | | | | | | | | | | | | |
| MOLE SKINS, The Dozen | 0 | 0 | 6 | | | | | | | | | | | | | | | | |
| OTTER SKINS, The Piece | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| OUNCE SKINS, The Piece | 0 | 12 | 6 | | | | | | | | | | | | | | | | |
| SABLES, Of all Sorts, the Timber containing 40 Skins | 30 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| WEAZLE SKINS, The Dozen | 0 | 0 | 4 | | | | | | | | | | | | | | | | |
| WOLF SKINS, Tawed, the Piece | 1 | 10 | 0 | | | | | | | | | | | | | | | | |
| WOLF SKINS, Untawed, the Piece | 1 | 3 | 0 | | | | | | | | | | | | | | | | |
| WOLVERINGS, The Piece | 0 | 12 | 6 | | | | | | | | | | | | | | | | |
| All other Furs, (except those rated amongst Skins) for every £ 100. of their value upon oath | — | | — | | | | | | | | | | | | | | | | |
| And if any of the aforesaid Furs, or any other Furs are tawed or dressed, and are not before charged with those Duties, they are to pay more for every £ 100. of their Value upon Oath | — | | — | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |

# No. 1.

## SKINS VOCAT.

For every £ 100. of the Rate.

| | | If by Law not subject to Aliens Duty. | | | | | | | | If by Law subject to Aliens Duty. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rate. | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| BUCK or DEER SKINS, | Dressed, The Skin | 0 | 5 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides for every Pound Weight | 0 | 0 | 0 | 0 | 0 | 10 | $4\frac{3}{4}$ | 0 | 0 | 0 | $9\frac{3}{4}$ | 0 | 0 | 10 | $4\frac{3}{4}$ | 0 | 0 | 0 | $9\frac{3}{4}$ |
| CALVE SKINS, Dressed in Allum, and Salt or Meal, or otherwise tawed, | For every £ 100. of their value on oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | For every Pound weight | 0 | 0 | 0 | 0 | 0 | 3 | $8\frac{1}{4}$ | 0 | 0 | 2 | $6\frac{7}{12}$ | 0 | 0 | 3 | $8\frac{1}{4}$ | 0 | 0 | 2 | $6\frac{7}{12}$ |
| Tanned, | The Dozen | 0 | 10 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides for every Pound Weight | 0 | 0 | 0 | 0 | 0 | 3 | $19\frac{5}{8}$ | 0 | 0 | 2 | $14\frac{25}{72}$ | 0 | 0 | 3 | $19\frac{5}{8}$ | 0 | 0 | 2 | $14\frac{25}{72}$ |
| Slink Calve Skins, however dressed | For every £ 100. of their Value on Oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | For every Pound Wt. With the hair on | 0 | 0 | 0 | 0 | 0 | 2 | $5\frac{1}{2}$ | 0 | 0 | 1 | $11\frac{1}{18}$ | 0 | 0 | 2 | $5\frac{1}{2}$ | 0 | 0 | 1 | $11\frac{1}{18}$ |
| | Without the hair | 0 | 0 | 0 | 0 | 0 | 1 | $2\frac{3}{4}$ | 0 | 0 | 0 | $15\frac{19}{36}$ | 0 | 0 | 1 | $2\frac{3}{4}$ | 0 | 0 | 0 | $15\frac{19}{36}$ |
| DOG SKINS, however dressed, | For every £ 100. of their value upon oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | For every Pound Weight | 0 | 0 | 0 | 0 | 0 | 1 | $2\frac{3}{4}$ | 0 | 0 | 0 | $1\frac{1}{12}$ | 0 | 0 | 1 | $2\frac{3}{4}$ | 0 | 0 | 0 | $1\frac{1}{12}$ |

# No. 1.

## SKINS VOCAT.

| | | For every £ 100. of the Rate | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | If by Law not subject to Aliens Duty. | | | | | | | | If by Law subject to Aliens Duty. | | | | | |
| | | Rate. | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| ELK SKINS, | Dressed or undressed, the Skin | 0 | 6 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides, if dressed in Oil, for every Pound Weight | 0 | 0 | 0 | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ |
| FOX SKINS, | The Dozen, dressed | 0 | 16 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides, for every £ 100. of their Value on Oath | 0 | 0 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |
| GOLD SKINS, | The Skin | 0 | 0 | 6 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides, if dressed, for every £ 100. of their value on Oath | 0 | 0 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |
| KID SKINS, | In the Hair the Hundred, containing 5 Score | 1 | 0 | 0 | 99 | 10 | 7 | 10 | 29 | 2 | 3 | 10 | 100 | 19 | 0 | 15 | 29 | 8 | 7 | 15 |
| | Dressed, the Hundred, containing 5 Score | 2 | 0 | 0 | 63 | 19 | 8 | 5 | 27 | 8 | 5 | 5 | 65 | 8 | 1 | 10 | 27 | 9 | 9 | 10 |
| | Not perfectly dressed, For every £ 100. of their value on oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Not perfectly dressed, For every Dozen | 0 | 0 | 0 | 0 | 1 | 8 | $9\frac{1}{2}$ | 0 | 0 | 0 | $19\frac{1}{2}$ | 0 | 1 | 8 | $9\frac{1}{2}$ | 0 | 0 | 0 | $19\frac{1}{2}$ |

## SKINS VOCAT.

| | For every £ 100. of the Rate. | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | If by Law not subject to Aliens Duty. | | | | | | | | If by Law subject to Aliens Duty. | | | | | | | |
| | Rate. | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| KIP SKINS, However tawed, For every £ 100. of their value on oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| KIP SKINS, For every Pound Weight | 0 | 0 | 0 | 0 | 0 | 3 | 8¼ | 0 | 0 | 0 | 3¼ | 0 | 0 | 3 | 8¼ | 0 | 0 | 0 | 3¼ |
| BUCK or DEER SKINS, In the Hair, the Skin | 0 | 2 | 6 | | | | | | | | | | | | | | | | |
| BUCK or DEER SKINS, Indian, half dreſſed Deer Skins, the Pound | 0 | 1 | 3 | | | | | | | | | | | | | | | | |
| CALVE SKINS, in the Hair, the Piece | 0 | 0 | 10 | | | | | | | | | | | | | | | | |
| CONEY SKINS, the Dozen | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| DOG SKINS, the Piece, undreſſed | 0 | 0 | 8 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| DOG-FISH SKINS, for Fletchers, the Dozen | 0 | 0 | 6 | | | | | | | | | | | | | | | | |
| FISHER SKINS, the Piece | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| HARE SKINS, the Dozen | 0 | 0 | 4 | | | | | | | | | | | | | | | | |
| HUSSE SKINS, for Fletchers, the Skin | 0 | 0 | 6 | | | | | | | | | | | | | | | | |

# No. 1.

## SKINS VOCAT.

| | | Rate. | | | If by Law not subject to Aliens Duty. For every £ 100. of the Rate. | | | | | | | | If by Law subject to Aliens Duty. For every £ 100. of the Rate. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| LAMB SKINS, | Dressed in Allum, The Hundred containing 5 Score | 1 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Dressed in Allum, And besides for every Dozen | 0 | 0 | 0 | 0 | 1 | 1 | 13 | 0 | 0 | 4 | $19\frac{2}{3}$ | 0 | 1 | 1 | 13 | 0 | 0 | 4 | $19\frac{2}{3}$ |
| | Dressed in Oil, The Hundred containing 5 Score | 4 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Dressed in Oil, And besides for every Dozen | 0 | 0 | 0 | 0 | 2 | 3 | 6 | 0 | 0 | 9 | $19\frac{1}{3}$ | 0 | 2 | 3 | 6 | 0 | 0 | 9 | $19\frac{1}{3}$ |
| | Undressed in the Wool, the Hundred containing 6 Score | 0 | 10 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Slink Dressed, The Hundred containing 5 Score | 0 | 10 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Slink Dressed, And besides for every £ 100. of their value on Oath | — | — | | 34 | 2 | 6 | 0 | 12 | 9 | 2 | 0 | 34 | 2 | 6 | 0 | 12 | 9 | 2 | 0 |
| | Slink, undressed in the Wool, the Hundred containing 6 Score | 0 | 5 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Tanned, For every £ 100. of their value on oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Tanned, For every Dozen | 0 | 0 | 0 | 0 | 1 | 8 | $9\frac{1}{2}$ | 0 | 0 | 7 | $9\frac{1}{2}$ | 0 | 1 | 8 | $9\frac{1}{2}$ | 0 | 0 | 7 | $9\frac{1}{2}$ |

G

# No. 1.

## SKINS VOCAT.

For every £ 100 of the Rate.

| | Rate. | If by Law not subject to Aliens Duty. | | If by Law subject to Aliens Duty. | |
|---|---|---|---|---|---|
| | | Duty payable at Importation from *America*, or the *West Indies*. | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | Duty payable at Importation from *America*, or the *West Indies*. | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. |
| | l. s. d. | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 |
| LION SKINS, the Piece | 0 10 0 | | | | |
| MOOSE SKINS, the Piece | 0 10 0 | | | | |
| MUSQUASH, the Skin | 0 0 6 | | | | |
| PANTHER SKINS, the Piece | 1 0 0 | 28 8 9 0 | 25 14 7 0 | 29 17 2 5 | 25 15 11 5 |
| PELTS of all Sorts (except Goats Pelts) the Hundred containing Five Score | 1 10 0 | | | | |
| PELTS of GOATS, Dressed the Dozen | 0 10 0 | | | | |
| PELTS of GOATS, Undressed the Dozen | 0 5 0 | | | | |
| RACOON SKINS, the Skin | 0 0 6 | | | | |
| CORDOVANTS, the Dozen | 5 0 0 | 37 10 9 0 | 26 3 3 0 | 38 19 2 5 | 26 4 7 5 |

# No. 1.

## SKINS VOCAT.

For every £ 100. of the Rate.

| | | Rate. | | | If by Law not subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | | | | If by Law not subject to Aliens Duty. Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | If by Law subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | | | | If by Law subject to Aliens Duty. Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| GOAT SKINS, | In the Hair, the Dozen | 1 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Tanned, The Dozen | 2 | 0 | 0 | 39 | 16 | 3 | 0 | 26 | 5 | 5 | 0 | 41 | 4 | 8 | 5 | 26 | 6 | 9 | 5 |
| | Tanned, And besides for every Pound Weight | 0 | 0 | 0 | 0 | 0 | 6 | 16½ | 0 | 0 | 0 | 6½ | 0 | 0 | 6 | 16½ | 0 | 0 | 0 | 6½ |
| | Dressed, except those usually called Cordovants. For every £ 100. of their Value on Oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Dressed, except those usually called Cordovants. For every Dozen | 0 | 0 | 0 | 0 | 4 | 6 | 12 | 0 | 0 | 2 | 12 | 0 | 4 | 6 | 12 | 0 | 0 | 2 | 12 |
| | Dressed, except those usually called Cordovants. For every Pound Weight | 0 | 0 | 0 | 0 | 0 | 6 | 16½ | 0 | 0 | 0 | 6½ | 0 | 0 | 6 | 16½ | 0 | 0 | 0 | 6½ |
| SEAL SKINS, | The Skin | 0 | 1 | 8 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides, if Dressed, for every £ 100. of their Value on Oath | 0 | 0 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |
| SHAGREEN SKINS, | The Skin | 0 | 1 | 8 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides for every £ 100. real Value on Oath | 0 | 0 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |
| SHAMAY SKINS, | The Dozen | 1 | 6 | 8 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides for every £ 100. real value on Oath | 0 | 0 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |

# No. 1.

## SKINS VOCAT.

For every £ 100. of the Rate.

| | Rate. | | | If by Law not subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | | | | If by Law not subject to Aliens Duty. Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | If by Law subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | | | | If by Law subject to Aliens Duty. Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| SHEEP SKINS, Dressed, The Dozen, | 0 | 5 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| SHEEP SKINS, Dressed, And besides if In Oil, the Dozen | 0 | 0 | 0 | 0 | 3 | 4 | 19 | 0 | 1 | 2 | 19 | 0 | 3 | 4 | 19 | 0 | 1 | 2 | 19 |
| SHEEP SKINS, Dressed, And besides if Otherwise dressed, the Dozen | 0 | 0 | 0 | 0 | 1 | 1 | 13 | 0 | 0 | 4 | 19⅔ | 0 | 1 | 1 | 13 | 0 | 0 | 4 | 19⅔ |
| SHEEP SKINS, Tanned, For every £ 100. of their real Value on Oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| SHEEP SKINS, Tanned, For every Dozen | 0 | 0 | 0 | 0 | 1 | 8 | 9½ | 0 | 0 | 7 | 9½ | 0 | 1 | 8 | 9½ | 0 | 0 | 7 | 9½ |
| SHEEP SKINS, In the Wool, the Skin | 0 | 0 | 3 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| SPRUCE SKINS Tawed, The Dozen | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| SPRUCE SKINS Tawed, And besides for every £ 100. real Value upon Oath | 0 | 0 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |
| SWAN SKINS, the Piece | 0 | 3 | 4 | | | | | | | | | | | | | | | | |
| TAILS or TIPS of SABLES, the Piece | 0 | 2 | 0 | | | | | | | | | | | | | | | | |
| TYGER SKINS, the Piece | 0 | 10 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| VIZIR SKINS, the Piece | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| WOODSHOCKS, the Skin | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| And besides the aforesaid Duties, If any of the aforesaid Skins are tanned, tawed, or dressed and not before particularly charged, they are to pay for every £ 100. of their Value upon Oath | 0 | 0 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |

| | | For every £100. of the Rate. | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | If by Law not subject to Aliens Duty. | | | | | | | | If by Law subject to Aliens Duty. | | | | | | | |
| | | Rate. | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| SKINS VOCAT. | | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| All other Skins (except those rated amongst Furs and Leather) and Pieces of Skins. | For every £100. of their real Value upon Oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | And besides if tanned, tawed, or dressed, and not before particularly charged, for every £100. of their real Value upon Oath | 0 | 0 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 | 34 | 2 | 6 | 0 | 1 | 12 | 6 | 0 |
| H I D E S. | | | | | | | | | | | | | | | | | | | | |
| BUFF HIDES viz. BUFFALO | The Hide | 0 | 10 | 0 | 45 | 10 | 0 | 0 | 42 | 15 | 10 | 0 | 46 | 18 | 5 | 5 | 42 | 17 | 2 | 5 |
| | And besides for every Pound Weight | 0 | 0 | 0 | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ |
| COW or HORSE HIDES | In the Hair, the Piece | 0 | 2 | 6 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Tanned: The Piece | 0 | 10 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| | Tanned: And besides for every Pound Weight | 0 | 0 | 0 | 0 | 0 | 3 | $19\frac{5}{8}$ | 0 | 0 | 2 | $14\frac{25}{72}$ | 0 | 0 | 3 | $19\frac{5}{8}$ | 0 | 0 | 2 | $14\frac{25}{72}$ |

# HIDES.

For every £ 100. of the Rate.

| | Rate. | | | If by Law not subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | | | | If by Law not subject to Aliens Duty. Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | If by Law subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | | | | If by Law subject to Aliens Duty. Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| INDIAN HIDES: The Hide | 0 | 4 | 2 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| INDIAN HIDES: And besides if Dressed in Oil, the Pound | 0 | 0 | 0 | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ |
| INDIAN HIDES: And besides if Tanned, the Pound | 0 | 0 | 0 | 0 | 0 | 3 | $19\frac{5}{8}$ | 0 | 0 | 2 | $14\frac{25}{72}$ | 0 | 0 | 3 | $19\frac{5}{8}$ | 0 | 0 | 2 | $14\frac{25}{72}$ |
| INDIAN HIDES: And besides if Tawed, the Hide | 0 | 0 | 0 | 0 | 3 | 11 | $15\frac{1}{2}$ | 0 | 2 | 8 | $12\frac{1}{6}$ | 0 | 3 | 11 | $15\frac{1}{2}$ | 0 | 2 | 8 | $12\frac{1}{6}$ |
| Of HORSES MARES and GELDINGS Tawed: For every £ 100. of their Value upon Oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| Of HORSES MARES and GELDINGS Tawed: And besides for every Hide | 0 | 0 | 0 | 0 | 2 | 3 | 6 | 0 | 1 | 6 | $12\frac{2}{3}$ | 0 | 2 | 3 | 6 | 0 | 1 | 6 | $12\frac{2}{3}$ |
| LOSH HIDES: The Hide | 0 | 5 | 0 | 45 | 10 | 0 | 0 | 42 | 15 | 10 | 0 | 46 | 18 | 5 | 5 | 42 | 17 | 2 | 5 |
| LOSH HIDES: And besides for every Pound Weight | 0 | 0 | 0 | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ |
| All other Hides and Pieces of Hides not before particularly charged: For every £ 100. of their Value on Oath | 0 | 0 | 0 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| All other Hides and Pieces of Hides not before particularly charged: And besides if Dressed in Oil, the Pound | 0 | 0 | 0 | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ | 0 | 0 | 7 | $19\frac{1}{4}$ | 0 | 0 | 5 | $8\frac{25}{36}$ |
| All other Hides and Pieces of Hides not before particularly charged: And besides if Tanned, the Pound | 0 | 0 | 0 | 0 | 0 | 3 | $19\frac{5}{8}$ | 0 | 0 | 2 | $14\frac{25}{72}$ | 0 | 0 | 3 | $19\frac{5}{8}$ | 0 | 0 | 2 | $14\frac{25}{72}$ |
| All other Hides and Pieces of Hides not before particularly charged: And besides if Tawed, the Hide | 0 | 0 | 0 | 0 | 3 | 11 | $15\frac{1}{2}$ | 0 | 2 | 8 | $12\frac{1}{6}$ | 0 | 3 | 11 | $15\frac{1}{2}$ | 0 | 2 | 8 | $12\frac{1}{6}$ |

# No. 1.

| | For every £. 100. of the Rate | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | If by Law not subject to Aliens Duty. | | | | | | | | | | If by Law subject to Aliens Duty. | | | | | | | |
| | Rate. | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| GUM ARABIC, or Gum Senega, the Hundred Weight containing 112 lb. | 1 | 10 | 0 | | | | | | | | | | | | | | | | |
| If regularly imported, entered and landed | 0 | 0 | 0 | 1 | 17 | 11 | 0 | 0 | 0 | 0 | 0 | 1 | 17 | 11 | 0 | 0 | 0 | 0 | 0 |
| But on failure thereof, then to pay | 0 | 0 | 0 | 9 | 9 | 7 | 0 | 6 | 15 | 5 | 0 | 9 | 19 | 0 | 15 | 6 | 15 | 10 | $8\frac{1}{3}$ |
| COTTON WOOL, INDIGO, — — — — — | | | | | | | | | | | | | | | | | | | |
| FUSTICK, — — — — — | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| BRAZIL, or Fernambuck Wood, — — — — — | 1 | 15 | 0 | 17 | 1 | 3 | 0 | 14 | 7 | 1 | 0 | 18 | 9 | 8 | 5 | 14 | 8 | 5 | 5 |
| BRAZILETTO, or Jamaica Wood, — — — — — | 1 | 1 | 8 | | | | | | | | | | | | | | | | |
| LOGWOOD, If regularly imported, entered and landed. Duty free. But on failure thereof, then to pay for every 112 lb. | 5 | 0 | 0 | 11 | 7 | 6 | 0 | 10 | 5 | 10 | 0 | 12 | 5 | 11 | 5 | 10 | 7 | 2 | 5 |
| NICORAGO Wood, | 0 | 8 | 0 | | | | | | | | | | | | | | | | |
| RED or Guinea WOOD, — — — — — | 1 | 10 | 0 | | | | | | | | | | | | | | | | |
| SAPAN Wood, — — — — — | 0 | 10 | 0 | 17 | 1 | 3 | 0 | 14 | 7 | 1 | 0 | 18 | 9 | 8 | 5 | 14 | 8 | 5 | 5 |
| WOOD for dying, not otherwise rated, — — — — — | 0 | 10 | 0 | | | | | | | | | | | | | | | | |

# No. 1.

For every £ 100. of the Rate.

| | Rate. | If by Law not subject to Aliens Duty. | | If by Law subject to Aliens Duty. | |
|---|---|---|---|---|---|
| | | Duty payable at Importation from *America*, or the *West Indies*. | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | Duty payable at Importation from *America*, or the *West Indies*. | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. |
| | l. s. d. | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 |
| MOLASSES, the Ton | 13 6 8 | | | | |
| PITCH, TAR } The Last containing 12 Barrels | 2 10 0 | | | | |
| MASTS { Great, the Mast | 1 0 0 | 22 15 0 0 | 20 0 10 0 | 24 3 5 5 | 20 2 2 5 |
| MASTS { Middle, the Mast | 0 10 0 | | | | |
| MASTS { Small, the Mast | 0 3 4 | | | | |
| YARDS and BOWSPRITS to pay as Masts | | | | | |
| TURPENTINE the Cwt. containing 112lb. | 0 10 0 | | | | |
| IRON, Unwrought, the Ton | 7 0 0 | 41 8 9 0 | 38 14 7 0 | 42 17 2 5 | 38 15 11 5 |
| RICE, the Hundred Weight containing 112lb. | 1 6 8 | 28 8 9 0 | 25 14 7 0 | 29 17 2 5 | 25 15 11 5 |
| GINGER, the Hundred Weight containing 112lb. | 1 0 0 | 56 14 11 13 1/3 | 54 0 9 13 1/3 | 58 3 4 18 1/3 | 54 2 1 18 1/3 |
| PIMENTO, the Pound | 0 0 6 | 34 2 6 0 | 31 8 4 0 | 35 10 11 5 | 31 9 8 5 |
| POT ASH and PEARL ASH { Imported with proper certificates, free } But on failure thereof, then to pay the Barrel, containing 200lb. weight } | 1 5 0 | 16 5 0 0 | 0 0 0 0 | 16 5 0 0 | 0 0 0 0 |
| HOPS, the Hundred Weight, containing 112lb. | 15 0 0 | 40 19 0 0 | 28 2 7 6 2/3 | 42 7 5 5 | 28 3 11 11 2/3 |

# No. 1.

For every £ 100. of the Rate.

| | | If by Law not subject to Aliens Duty. | | | | | | | | If by Law subject to Aliens Duty. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rate. | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | | Duty payable at Importation from *America*, or the *West Indies*. | | | | Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | | | |
| | | l. | s. | d. | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 | l. | s. | d. | 20 |
| COPPER ORE | The Hundred Weight containing 112lb. | 0 | 2 | 6 | 28 | 8 | 9 | 0 | 25 | 14 | 7 | 0 | 29 | 17 | 2 | 5 | 25 | 15 | 11 | 5 |
| RAW SILK | Imported with proper Certificates, Free But on failure thereof then to pay, the Pound containing 24 Ounces; no part of which Duty, if paid, shall be drawn back upon the Exportation of such Raw Silk | 0 | 0 | 0 | 0 | 1 | 5 | 1¼ | 0 | 1 | 1 | 16¼ | 0 | 1 | 5 | 1¼ | 0 | 1 | 1 | 16¼ |
| WHALE FINS | Taken in any part of the Ocean by, and imported in any Ship or Vessel truly and properly belonging to his Majesty's Subjects of Great Britain, Ireland, or the Islands of Guernsey, Jersey or Man | | | | | | | | | | | | | | | | | | | |
| | Taken by any ship belonging to any of his Majesty's Colonies or Plantations, and imported in such Shipping, the Ton | 50 | 0 | 0 | 5 | 13 | 9 | 0 | 2 | 19 | 7 | 0 | 5 | 13 | 9 | 0 | 2 | 19 | 7 | 0 |
| | Taken in Shipping belonging to any of his Majesty's Colonies or Plantations, and imported in Shipping belonging to Great Britain and Ireland, the Ton | 50 | 0 | 0 | 2 | 16 | 10 | 10 | 1 | 9 | 9 | 10 | 2 | 16 | 10 | 10 | 1 | 9 | 9 | 10 |

# No. 1.

For every £ 100. of the Rate.

| OIL. | Rate. | If by Law not subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | If by Law not subject to Aliens Duty. Duty payable at Importation from *Great Britain*, and Drawback on Exportation. | If by Law subject to Aliens Duty. Duty payable at Importation from *America*, or the *West Indies*. | If by Law subject to Aliens Duty. Duty payable at Importation from *Great Britain*, and Drawback on Exportation. |
|---|---|---|---|---|---|
| | l. s. d. | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 | l. s. d. 20 |
| TRAIN OIL or BLUBBER of any of his Majesty's Colonies and Plantations — Made of Fish or any other Creature living in the Seas, caught in any Ship or Vessel, truly and properly belonging to Great Britain and Ireland, and imported in such Ships, The Ton | 6 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| Taken by any Ship belonging to any of his Majesty's Colonies and Plantations, and imported in such Ships. | 0 0 0 | 11 7 6 0 | 8 13 4 0 | 11 7 6 0 | 8 13 4 0 |
| Taken by any Shipping belonging to any of his Majesty's Colonies and Plantations, but imported in Shipping belonging to Great Britain and Ireland | 0 0 0 | 8 10 7 10 | 7 3 6 10 | 8 10 7 10 | 7 3 6 10 |

# No. 2.

A SCHEDULE of the Rates of the ſeveral Articles following, according to which a Duty ſhall be paid on their Exportation out of this Kingdom, if ſuch Goods ſhall have been imported from the *Britiſh* Colonies in *America*, the *Weſt-Indies*, or the *Britiſh* Settlements on the Coaſt of *Africa*. The ſaid Duties to be in Lieu and full Satisfaction of all Duties now payable by Law for the ſame.

| | | Rate. | | | |
|---|---|---|---|---|---|
| INDIGO | per lb. | £ | 0 | 3 | 4 |
| FUSTICK WOOD | per Cwt. | | 0 | 5 | 0 |
| BRAZIL WOOD | per Cwt. | | 1 | 15 | 0 |
| BRAZILETTO or JAMAICA WOOD | per Cwt. | | 1 | 1 | 8 |
| NICORAGO WOOD | per Cwt. | | 0 | 8 | 0 |
| GUINEA or RED WOOD | per Cwt. | | 1 | 10 | 0 |
| SAPAN WOOD | per Cwt. | | 0 | 10 | 0 |
| LOGWOOD, (unleſs in Britiſh or Iriſh Shipping, in which Caſe ſuch Logwood may be exported duty free | per Cwt. | | 2 | 0 | 0 |

FINIS.

AN

# ACT

FOR

## Regulating the Sugar Trade, and for Granting to His Majesty, His Heirs and Successors, the Duties therein Mentioned.




DUBLIN:

Printed by the Executors of DAVID HAY, Assignee of the late BOULTER GRIERSON, Printer to the King's Most Excellent Majesty.

MDCC,LXXXI.

A

# TABLE

OF

# CONTENTS.

SECTION. Page.

I. THE Duties payable on all Sugars of the Growth, Product, or Manufacture of the Britiſh Plantations in America, the or Weſt Indies, on Importation thereof, as in Schedule No. I. hereto annexed. 1, 2

II. To be in full of all others. 2

III. The Drawbacks to be allowed on Exportation: 3

IV. The Duties payable on Sugars, (except Prize Sugars) not being of the Produce of the Britiſh Plantations in America, or the Weſt Indies, or of the Manufacture of Great Britain. 3, 4

V. The Duties in the Schedule No. II. hereto annexed, to be in full of all payable on ſuch Sugars. 4

VI. Drawbacks in the ſaid Schedule No. II. how and when to be allowed and paid. ib.

VII. The Duties to be paid on all Refined Sugars in Loaves, not being Baſtards, and all Candy to be imported from Great Britain. 5

VIII. The Bounties on Sugars refined in Ireland and exported; provided they have gone through the Operation and other Requiſites hereinmentioned. 6, 7

IX. Sugars for Exportation leſs in Quantity than expreſſed in the Importer's Endorſement, or entered under a wrong Denomination, forfeited. 7

SECTION. Page

X. The Oaths to be taken by the Refiners and Exporters before the Bounties be paid. 7, 8

XI. The Certificate to be delivered, and Oath to be made by Maſters, &c. of Ships, on their Arrival with Sugars, &c. from the Britiſh Plantations in America or the Weſt Indies, or the Penalty on Default thereof;—for a Saving ſee below. 9

XII. Clayed Sugars to be conſidered as Muſcovado Sugars, as to Duties and Drawbacks, with a Saving for Sugars or Paneles not included in the aforeſaid Certificate, if no Fraud appears. 9, 10

XIII. Sugars not of ſuch Growth, Product, or Manufacture as aforeſaid, taken by any of His Majeſty's Ships of War, or by private Veſſels properly commiſſioned, the Proceedings in re-landing and ſecuring them in Ware-houſes here, &c. and in what Caſe, and on what Proof, ſuch Sugars are not to pay any Duty; and in what Caſe they are to pay it, and the Duty to be paid, and not Drawnback on Exportation thereof. 10, 11

XIV. All Prize Sugars received into Ware-houſes, &c. purſuant to this Act, after having paid the Duties they ſhall be chargeable with, may be exported without paying any Duty, upon Security given that they ſhall be exported and not relanded, &c. 11, 12

XV. The Duties to be paid for any ſuch Sugars taken out of Ware-houſes to be conſumed in this Kingdom. 12, 13 14

XVI. A ſeparate and diſtinct Account to be kept of the Sugars imported into and exported from this Kingdom, and how far the Duties upon the Importation thereof ſhall be placed to the Account of the Hereditary Revenue. 14

XVII. How the ſaid Duties are to be raiſed, collected, &c. and paid, and how all Penalties and Forfeitures, by this Act impoſed, are to be recovered. 14. 15

XVIII. The Poundage, &c. Fees which may be due to the Vice Treaſurer, &c. to be as a further Additional Aid for the Support of His Majeſty's Government. 15

AN

Anno Regni decimo viceſimo primo & ſecundo.

# GEORGII III. Regis.

AN

# ACT

FOR

## Regulating the Sugar Trade, and for Granting to His Majeſty, His Heirs and Succeſſors, the Duties therein Mentioned.

### CHAP. VI.

CHAP. VI.

I. WE Your Majeſty's moſt dutiful and Loyal Subjects the Commons of *Ireland* in Parliament aſſembled, as a further Supply to Your Majeſty to ſupport the Expence of Your Majeſty's Government, and with a grateful Senſe of the great Benefits to ariſe from an open and direct Commercial Intercourſe with the Sugar Colonies of *Great*

CHAP. VI.

*Britain*, do moſt humbly beſeech Your Majeſty: and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal and Commons in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, until the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three, incluſive, and no longer, there ſhall be raiſed, levied, collected, and paid unto Your Majeſty, Your Heirs and Succeſſors, for and upon all Sugars of the Growth, Product, or Manufacture of the *Britiſh* Plantations in *America*, or the *Weſt Indies*, which ſhall be imported into this Kingdom during the Time aforeſaid, the ſeveral Duties in the Schedule herein after mentioned, according to the ſaid Schedule marked (No. I.) hereunto annexed, which Schedule ſhall be deemed and taken to be, to all Intents and Purpoſes, a Part of this Act, to be computed upon every One Hundred Weight, containing One Hundred and Twelve Suttle Pounds of ſuch Sugars reſpectively, and ſo in proportion for any greater or leſs Quantity.

The Duties payable on all Sugars of the Growth, Product, or Manufacture of the Britiſh Plantations in America, or the Weſt Indies, on Importation thereof, as in Schedule No. I. hereto annexed.

II. Provided always, and be it further enacted by the Authority aforeſaid, That the ſaid ſeveral Duties in the ſaid annexed Schedule mentioned, ſhall be in Lieu and full Satisfaction of all Cuſtoms, Subſidies, and Duties whatſoever payable upon all ſuch Sugars, by Virtue of any Law or Laws heretofore made in this Kingdom, and ſhall be ſeverally paid down in Ready Money, net, without any Diſcount or Allowance whatſoever.

To be in full of all others.

III. And

CHAP. VI.

The Drawbacks to be allowed on Exportation.

III. And be it further enacted by the Authority aforeſaid, That all ſuch Duties ſo to be paid upon the Importation of all Sugars of the Growth, Product, or Manufacture of the *Britiſh* Plantations in *America*, or the *Weſt Indies*, ſhall be fully Drawnback and repaid to any Merchant or Trader who ſhall duly Export any of ſaid Sugars, within one Year after the Importation thereof, and that on the due Exportation of any of ſaid Sugars after one Year, and within three Years from the Importation thereof, there ſhall be allowed and paid to any Merchant or Trader who ſhall duly export the ſame, the ſeveral Drawbacks in the ſaid Schedule mentioned, for every One Hundred Weight containing One Hundred and Twelve Suttle Pounds, of ſuch Sugar reſpectively, and in Proportion for any greater or leſs Quantity.

The Duties payable on Sugars, (except Prize Sugars) not being of the Produce of the Britiſh Plantations in America, or the Weſt Indies, or of the Manufacture of Great Britain.

IV. And be it further enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, until the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three inclu-ſive, and no longer, there ſhall be raiſed, levied, collected, and paid to Your Majeſty, Your Heirs and Succeſſors, for and upon all Sugars, except Prize Sugars herein after mentioned, which ſhall be imported into this Kingdom during the Time aforeſaid, not being of the Growth, Product, or Manufacture of any of the *Britiſh* Plantations in *America*, or the *Weſt Indies*, or of the Manufacture of *Great Britain*, the ſeveral Duties as mentioned in the Schedule (No. II.) hereunto annexed, which Schedule ſhall be deemed and taken to be to all Intents and

CHAP. VI.

Purpoſes a Part of this Act, to be computed upon every One Hundred Weight, Containing One Hundred and Twelve Suttle Pounds of ſuch Sugar reſpectively, and ſo in Proportion for any greater or leſs Quantity.

The Duties in the Schedule No. II. hereto annexed, to be in full of all payable on ſuch Sugars.

V. Provided always, and be it further enacted by the Authority aforeſaid, That the ſaid ſeveral Duties in the ſaid annexed Schedule ( No. II. ) mentioned, ſhall be in Lieu and full Satisfaction of all Cuſtoms, Subſidies, and Duties whatſoever payable upon all ſuch Sugars by Virtue of any Law or Laws heretofore made in this Kingdom, and ſhall be ſeverally paid down in Ready Money, net, without any Diſcount or Allowance whatſoever.

Drawbacks in the ſaid Schedule No. II. how and when to be allowed and paid.

VI. And be it further enacted by the Authority aforeſaid, That the ſeveral Drawbacks as mentioned in the ſaid annexed Schedule ( No. II, ) ſhall be allowed and paid to any Merchant or Trader who ſhall duly export any of the ſaid Sugars within three Years from the Importation thereof, to be computed upon every Hundred Weight containing One Hundred and Twelve Suttle Pounds of ſuch Sugar reſpectively, and ſo in Proportion for any greater or leſs Quantity: Provided always, That the ſaid Drawbacks mentioned in the aforeſaid Schedule, ſhall not be paid upon the Exportation of any of the ſaid Sugars, except in Caſes where the Duties charged by Virtue of this Act, ſhall have been paid, nor unleſs ſuch Proof be firſt made, and in ſuch Manner as is uſually practiced for the obtaining Drawbacks.

VII. And

CHAP. VI.

The Duties to be paid on all Refined Sugars in Loaves, not being Baſtards, and all Candy to be imported from Great Britain.

VII. And be it further enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, until the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three inclusive, and no longer, there ſhall be raiſed, levied, collected, and paid to Your Majeſty, Your Heirs and Succeſſors, for and upon all Refined Sugars in Loaves, not being Baſtards, and on all Candy which ſhall be imported into this Kingdom from *Great Britain* during the Time aforeſaid, being of the Manufacture of *Great Britain*, a Duty after the Rate of One Pound Thirteen Shillings and Eleven Pence Thirteen Twentieths of a Penny and Thirteen Fifteenths of a Twentieth, for every One Hundred weight, containing One Hundred and Twelve Suttle Pounds of ſuch Sugars, and ſo in Proportion for any greater or leſs Quantity; and for and upon all Refined Sugars called Baſtards, and all Ground and Powdered refined Sugars, and all Refined Loaf Sugar broken in Pieces which ſhall be imported from *Great Britain* during the Time aforeſaid, a Duty after the Rate of Eighteen Shillings and Eleven Pence Sixteen Twentieths of a Penny and Ten Fifteenths of a Twentieth, for every Hundred Weight thereof containing One Hundred and Twelve Suttle Pounds, and ſo in Proportion for any greater or leſs Quantity; the ſaid Duties to be paid down on Importation in Ready Money, net, without any Diſcount or Allowance whatſoever; and to be in Lieu and full Satisfaction of all Duties, Cuſtoms and Exciſe payable thereon by any Law or Laws heretofore made in this Kingdom.

VIII. And

CHAP. VI.

The Bounties on Sugars refined in Ireland and exported;

VIII. And be it enacted by the Authority aforesaid, That to encourage the Refining of Sugars in *Ireland*, the following Bounties shall be allowed and paid upon all Sugars which shall be refined in this Kingdom, and exported thence during the Time aforesaid, that is to say, a Bounty after the Rate of One Pound Eight Shillings and Two Pence for every One Hundred Weight of such Sugar containing One Hundred and Twelve Suttle Pounds, which shall be exported in the Loaf, compleat and whole, being net, that is to say, of One uniform Whiteness throughout, and which shall have gone through the Operation of Two or more Clays since it was last in the Pan, and shall have been properly and thoroughly dried in the Stove, according to the present Practice of Refining; and a Bounty, after the Rate of Twelve Shillings and Seven Pence Thirteen Twentieths of a Penny and Five Fifteenths of a Twentieth, for every One Hundred Weight, containing One Hundred and Twelve Suttle Pounds of such Refined Sugar, called Bastard, and of all Ground and Powdered Refined Sugar, and all Refined Loaf Sugar broken in Pieces, the said Sugar having been twice Clayed and properly dried in the Stove, and of all Candy properly refined and manufactured and freed from Dirt and Scum, which shall be exported during the Time aforesaid; Provided always, that if any of the said Refined Sugars, being either in small or great Loaves, commonly called Lumps, shall have gone through the Operation of Three Clays at the least, since they were last in the Pan, and shall be net, and shall have been thoroughly dried in the Stove in the Manner herein before directed, though such Loaves be exported without

provided they have gone through the Operation and other Requisites herein-mentioned.

without the ſmall Ends or Tips, they ſhall be eſteemed complete and whole, within the true Intent and Meaning of this Act; and the Exporter or Exporters of the ſame ſhall receive the Drawback or Bounty accordingly.

Sugars for Exportation leſs in Quantity than expreſſed in the Importer's Endorſement, or entered under a wrong Denomination, forfeited.

IX. And be it further enacted by the Authority aforeſaid, That if the proper Officer or Officers of Your Majeſty's Revenue, ſhall, upon View and Examination, either before or after ſhipping, find any Sugar or Candy which ſhall be entered for Exportation in order to obtain the Bounties or Drawbacks thereon, to be leſs in Quantity than expreſſed in the Exporters Endorſement, or entered under a wrong Denomination, or if ſuch Sugars ſhall not be reſpectively refined in the Manner before directed, or if ſuch Candy ſhall not be properly refined and manufactured, and free from Dirt and Scum, all ſuch Sugars or Candy ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of the Revenue, and ſued for and recovered as herein after directed.

The Oaths to be taken by the Refiners and Exporters before the Bounties be paid.

X. And be it further enacted by the Authority aforeſaid, That before any Drawback or Bounty ſhall be paid for any of the Sugars or Candy, being of the Manufacture of this Kingdom, herein before mentioned, or any Debenture made out for the ſame, the Refiner or Refiners, not being the Exporter or Exporters of ſuch Sugars or Candy, ſhall make Oath before the Collector or other proper Officer of the Port of the following Import, that is to ſay, that he, ſhe, or they ſold ſuch Sugars or Candy, expreſſing the Quantity and Time when ſold, the Perſon or Perſons intending to export the ſame, and

CHAP. VI.

and that ſuch Sugars have reſpectively gone through the Operations herein before expreſſed, and have been properly and thoroughly dried in the Stoves, or that ſuch Candy has been properly refined or manufactured, according to the true Intent and Meaning of this Act, and that he, ſhe, or they verily believe ſuch Sugars or Candy were produced from Brown or *Muſcovado* Sugars, of the Growth or Produce of Your Majeſty's Plantations in *America*, and imported from thence, or from *Great Britain*, or condemned as Prize in *Great Britain* or elſewhere, as herein-after mentioned, and that the ſeveral Duties payable thereon were duly paid; and the Exporter or Exporters of ſuch Sugars or Candy ſhall then make Oath, that ſuch Sugars or Candy, being the Sugars or Candy for which ſuch Bounty or Drawback is then claimed, are the identical Sugars or Candy, or Part thereof, which were ſold to him or them as aforeſaid by ſuch Refiner or Refiners; and before the Money due upon ſuch Debenture or Debentures ſhall be paid, ſuch Exporter or Exporters ſhall alſo make Oath, that the ſaid Sugars or Candy have been duly exported; and the Searcher or other proper Officer of the Port reſpectively from which ſuch Sugars ſhall be exported, ſhall certify that the ſame have been fairly ſhipped and all other Requiſites duly performed; and whenever the Refiner or Refiners of ſuch Sugars or Candy ſhall be the Exporter or Exporters thereof, ſuch Exporter or Exporters ſhall then make Oath, as well of the due Exportation of the ſame, as of the ſeveral Particulars herein-before directed to be ſworn to by ſuch Exporter or Exporters (excepting what relates to the Sale of the ſaid Sugars or Candy) according to the true Intent and Meaning of this Act.

IX. And

CHAP. VI.

The Certificate to be delivered, and Oath to be made by Maſters, &c. of Ships on their Arrival with Sugars, &c. from the Britiſh Plantations in America or the Weſt Indies, or the Penalty on Default thereof;— for a Saving ſee below.

XI. And be it further enacted by the Authority aforeſaid, That upon the Arrival of any Ship or Veſſel from any of the *Britiſh* Plantations in *America* or the *Weſt Indies*, with Sugars or Paneles on board, into the Port of her Diſcharge in this Kingdom, the Maſter or other Perſon taking Charge of the Ship or Veſſel ſhall, at the Time he makes his Report of the Cargo, deliver to the Collector or other Chief Officer of the Revenue, ſuch Certificate as is uſually given or required to be given by the Maſter of ſuch Ship loading in and to ſail from any of the ſaid Colonies to *Great Britain*, and make Oath before him that the Goods ſo reported are the ſame that are mentioned in the ſaid Certificate, or forfeit One Hundred Pounds; and that all Sugars and Paneles imported without ſuch Certificate ſhall be conſidered, deemed, and taken to be Foreign Sugars and Paneles not of the Growth, Product, or Manufacture of the *Britiſh* Colonies, and ſhall pay Duties accordingly.

Clayed Sugars to be conſidered as Muſcovado Sugars, as to Duties and Drawbacks, with a Saving for Sugars or Paneles not included in the aforeſaid Certificate, if no Fraud appears.

XII. And be it further enacted by the Authority aforeſaid, That all Clayed Sugar ſhall be deemed to be, and be taken and conſidered as *Muſcovado* Sugar within the Meaning of this Act, and ſhall pay Duty and receive Drawback as ſuch, and be ſubject to the like Regulations in every Reſpect: Provided always, That if any Sugars or Paneles ſhall be imported into this Kingdom as being of the Growth, Product, or Manufacture of any *Britiſh* Colony or Plantation in *America*, without being included in ſuch Certificate as is herein-before directed, and that it ſhall appear to the Satisfaction of the Commiſſioners of Your Majeſty's Revenue, that the ſaid Su-

CHAP. VI.

gars or Paneles are really and truly the Produce, Growth, or Manufacture of such *British* Plantation or Colony of *Great Britain*, and that no Fraud was intended, it shall and may be lawful for the said Commissioners to permit the said Sugars or Paneles to be entered, upon Payment of the like Duties as such Goods would be liable if they were attended with and included in the Certificate herein-before mentioned.

Sugars not of such Growth, Product, or Manufacture as aforesaid, taken by any of His Majesty's Ships of War, or by private Vessels properly commissioned, the Proceedings in re-landing and securing them in Ware-houses here, &c.

XIII. And be it further enacted by the Authority aforesaid, That all Brown or *Muscovado* Sugars, not being of the Growth, Product, or Manufacture of any *British* Colony or Plantation, which have been or shall hereafter be taken by any of Your Majesty's Ships of War, or by any private or other Ship or Vessel having Commission from the Lord High Admiral of *Great Britain*, or the Commissioners for executing the Office of Lord High Admiral of *Great Britain* for the Time being, may be landed in any Port in this Kingdom between the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, and the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-three, inclusive, and secured under the King's Locks in Ware-houses, provided at the sole Expence of the Importers or Captors, with the Privity and Approbation, and under the Care and Inspection of the Commissioners or principal Officers for collecting the Duties of Customs and Excise at the different respective Ports, without Payment of any Duty, Custom, or Excise whatsoever, if the same shall have been condemned as Prize in *Great Britain*, upon Certificate from the proper Officer of their having paid in *Great Britain* the Duties required by Law

and in what Case, and on what Proof, such Sugars are not to pay any Duty;

CHAP. VI.

and in what Caſe they are to pay it, and the Duty to be paid, and not Drawnback on Exportation thereof.

Law to be paid there, and that all ſuch Sugar ſo taken as aforeſaid, and not imported from *Great Britain*, may, upon Condemnation thereof as lawful Prize within this Kingdom, or in any Court of Admiralty within His Majeſty's Dominions, be landed in any Port in this Kingdom and ſecured in Ware-houſes as aforeſaid, and upon Admiſſion into ſuch Ware-houſes of any ſuch laſt mentioned Sugars not imported from *Great Britain*, or of ſuch Brown or *Muſcovado* Sugars condemned in *Great Britain* and imported thence without ſuch Certificate as aforeſaid, there ſhall be paid by the Importors, Captors, or their Agents, the following Duties only, which ſhall not be afterwards drawn back or re-paid upon the Exportation thereof, that is to ſay, for all ſuch Sugars taken as aforeſaid by any of Your Majeſty's Ships of War, a Duty after the Rate of Seven Pounds Ten Shillings for every One Hundred Pounds Value thereof, valuing each Hundred Weight, containing One Hundred and Twelve Suttle Pounds, at Four Pounds *Sterling*; and for ſuch Sugars if taken by any private or other Ship, having Commiſſion as aforeſaid, a Duty after the Rate of Two Pounds Ten Shillings for every One Hundred Pounds like Value thereof; the ſaid Duties to be paid down in Ready Money, net, without any Diſcount or Allowance whatſoever.

All Prize Sugars received into Ware-houſes, &c. purſuant to this Act, after having paid the Duties they ſhall be chargeable with, may be exported without pay-

XIV. And be it further enacted by the Authority aforeſaid, that any Prize Sugars which ſhall be received into any Ware-houſe in Purſuance of this Act, and ſecured under the King's Locks as aforeſaid, ſhall and may upon their having paid ſuch Duties as they ſhall be reſpectively ſubject unto or chargeable with as aforeſaid, be exported at any

CHAP. VI.

ing any Duty, upon Security given that they shall be exported and not re-landed, &c.

Time directly from such Ware-house either by the Captors or their Agents, or by any other Person or Persons, without paying any Duty of Custom or Excise for the same, the Person or Persons exporting the same giving sufficient Security in double the Value of the said Sugars before the Delivery thereof out of the Ware-house, that the same shall be really and truly exported and not brought back again or re-landed in any Part of this Kingdom, *Great Britain*, or the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or the Islands of *Farro* or *Ferro*, which Security the Customer and Collector of the Port from whence the same are to be exported, is hereby required and authorized to take in His Majesty's Name and to His Majesty's Use.

The Duties to be paid for any such Sugars taken out of Ware-houses to be consumed in this Kingdom.

XV. Provided always, and be it further enacted by the Authority aforesaid, That if any such Sugars shall be taken, for the Purpose of being consumed in this Kingdom, out of any Ware-house wherein such Sugars shall have been secured as aforesaid, the Person or Persons so taking out the same, shall first pay such Duties as together with the Duties paid and retained in *Great Britain*, or paid on Import and Ware-housing in this Kingdom, shall bring up the total Charge of Duties on the said Sugars, to the Sum of One Pound and Four Pence Eleven Twentieths of a Penny and One Fifth of a Twentieth for every Hundred Weight thereof, the same being the net Sum to which all such Foreign Sugars were subject on Import into this Kingdom previous to the passing of this Act, that is to say, if the same shall have been taken by any of His Majesty's Ships of War, and shall have paid in *Great Britain* the Duties payable there by Law, a Duty

Duty after the Rate of Thirteen Shillings and Ten Pence Eleven Twentieths of a Penny and One Fifth of a Twentieth for each Hundred Weight thereof; and if the ſame ſhall have been taken by any private Ship of War, and ſhall have paid in *Great Britain* the Duties required by Law to be paid there, a Duty after the Rate of Eighteen Shillings and Two Pence Eleven Twentieths of a Penny and One Fifth of a Twentieth for every Hundred Weight thereof; and if the ſame ſhall have been taken by any of His Majeſty's Ships of War, and be condemned as legal Prize here, or in any Court of Admiralty in any Part of His Majeſty's Dominions, except *Great Britain*, or having been condemned as ſuch in *Great Britain*, and not having paid the Duties there, ſhall have paid the Duties as herein-before required on Import here, a Duty after the Rate of Fourteen Shillings and Four Pence Eleven Twentieths of a Penny and One Fifth of a Twentieth for every Hundred Weight thereof; and if the ſame ſhall have been taken by any private Ship of War, and be condemned as legal Prize here, or in any Court of Admiralty in any Part of His Majeſty's Dominions, except *Great Britain*, or having been condemned as ſuch in *Great Britain*, and not having paid the Duties there, ſhall have paid the Duties herein-before required on Import here, a Duty after the Rate of Eighteen Shillings and Four Pence Eleven Twentieths of a Penny and One Fifth of a Twentieth for each One Hundred Weight thereof, and ſo proportionably for any greater or leſs Quantities; the ſaid laſt mentioned Duties of Fourteen Shillings and Four Pence Eleven Twentieths of a Penny and One Fifth of a Twentieth, and of Eighteen Shillings and Four Pence Eleven Twentieths of a Penny and One

Fifth

CHAP. VI.

Fifth of a Twentieth, to be paid over and above the Duties paid on Import and Ware-houseing the said Sugars; and all the said several Duties shall be paid down in Ready Money, net, without Discount or Allowance, and to be in Lieu and full Satisfaction of all Duties, Customs, and Excise payable thereon by Virtue of any Law or Laws heretofore made in this Kingdom.

A separate and distinct Account to be kept of the Sugars imported into and exported from this Kingdom, and how far the Duties upon the Importation thereof shall be placed to the Account of the Hereditary Revenue.

XVI. And be it further enacted by the Authority aforesaid, That the proper Officer or Officers shall keep a separate and distinct Account of all Sugars imported into and exported from this Kingdom, and of the Hereditary Duties which would have been payable thereon if this Act had not been made, and that he or they do regularly enter the Amount of those several Hereditary Duties, and that so much of the Money arising from the Duties imposed by this present Act upon the Importation of Sugars into this Kingdom as the Hereditary Duties payable thereon would so have amounted to, shall be regularly and duly placed to the Account of your Majesty's Hereditary Revenue.

How the said Duties are to be raised, collected, &c. and paid, and how all Penalties and Forfeitures, by this Act imposed, are to be recovered.

XVII. And be it further enacted by the Authority aforesaid, That all and singular the said Duties, Rates, and Impositions hereby granted, shall be raised, answered, collected and paid unto Your Majesty, Your Heirs and Successors during the Time aforesaid, at the same Time and in like Manner, except as to Bonding the same or any Discount for Prompt Payment, and all Penalties and Forfeitures hereby imposed shall be recovered and sued for by such Ways, Means, and Methods, and by such Rules and Directions, and under such Penalties and Forfeitures,

tures, and with ſuch Powers as are appointed, directed, and expreſſed for the raiſing, anſwering, collecting and paying of Duties in and by an Act made in this Kingdom in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intitled, "An Act for the ſettling of the "Exciſe or New Impoſt upon His Majeſty, His "Heirs and Succeſſors according to the Book of "Rates therein inſerted," or by any other Law now in force relating to the Revenue of Exciſe in this Kingdom, as fully and effectually to all Intents and Purpoſes as if the ſame were particularly mentioned, expreſſed and enacted again in the Body of this preſent Act, with like Remedy of Appeal to and for the Party aggrieved, as in and by the ſaid Act of Exciſe or any other Law or Laws now in being relating to the Duties of Exciſe is provided.

The Poundage, &c. Fees which may be due to the Vice Treaſurer, &c. to be as a further Additional Aid for the Support of His Majeſty's Government.

XVIII. And be it further enacted by the Authority aforeſaid, That the Six-pence *per* Pound, and all other Fees which ſhall or may be payable to the Vice Treaſurer or Vice Treaſurers, Paymaſter or Receiver General of this Kingdom, upon Iſſuing or Payment of any Sum or Sums of Money which ſhall or may ariſe out of the Aids herein-before particularly mentioned, ſhall be received by the ſaid Vice Treaſurer or Vice Treaſurers, Receiver or Paymaſter General, for the Uſe of Your Majeſty, Your Heirs and Succeſſors during the Time aforeſaid, and ſhall be duly accounted for by him or them to Your Majeſty, Your Heirs and Succeſſors, as a further Additional Aid hereby given and granted for the further Support of Your Majeſty's Government.

A SCHEDULE

# No. I.

A Schedule of the reſpective Duties payable upon Sugars of the Growth, Product, or Manufacture of the *Britiſh* Plantations in *America* or the *Weſt Indies*, imported directly into this Kingdom from the ſaid Plantations, or imported from *Great Britain*, diſtinguiſhed as the ſame are or are not ſubject to Aliens Duty; with the Drawbacks upon the due Exportation of the ſame. The ſaid Duties and Drawbacks to be in Lieu and full Satisfaction of all Duties and Drawbacks whatſoever now payable by Law for the ſame.

## SUGARS.

| | If not ſubject to Aliens Duty. | | If ſubject to Aliens Duty. | |
|---|---|---|---|---|
| | DUTY. | Drawback if exported after One Year and within Three. | DUTY. | Drawback if exported after One Year and within Three. |
| | l. s. d. 20ths. | l. s. d. 20th. | l. s. d. 20ths. | l. s. d. 20ths. |
| *Muſcovado*, for every Hundred Weight containing 112 lbs. | 0 12 8 8½ | 0 11 10 13½ | 0 13 1 10⅞ | 0 11 10 18⅜ |
| White, for every Hundred Weight containing 112 lbs. | 1 9 11 9 | 1 7 2 19 | 1 11 4 10¼ | 1 7 3 15¼ |
| Refined, for every Hundred Weight containing 112 lbs. | 4 9 1 5 | 3 19 10 15 | 4 13 11 5¼ | 4 — 1 10¼ |
| Paneles, for every Hundred Weight containing 112 lbs. | 0 16 8 4 | 0 15 7 4 | 0 17 3 0½ | 0 15 7 10½ |

# N°. 2.

**A Schedule of the reſpective Duties payable upon all Sugars imported into** this Kingdom, not being of the Growth, Product, or Manufacture of the *Britiſh* Plantations in *America* or the *Weſt Indies*, or not deemed to be ſo, except Brown or *Muſcovado* Prize Sugars, diſtinguiſhed as the ſame are or are not ſubject to Aliens Duty; with the Drawbacks to be allowed on the due Exportation thereof, within Three Years from the Time of Importation; the ſaid Duties and Drawbacks to be in Lieu and full Satisfaction of all Duties and Drawbacks now payable by Law for the ſame.

| SUGARS. | If not ſubject to Aliens Duty. | | | If ſubject to Aliens Duty. | | |
|---|---|---|---|---|---|---|
| | Duty on Importation from ſaid Plantations. | Duty on Importation from Great Britain. | Drawback on due Exportation. | Duty on Importation from ſaid Plantations. | Duty on Importation from Great Britain. | Drawback on due Exportation. |
| | l. s. d. 20ths. | l. s. d. 20ths. | l. s. d. 20ths. | l. s. d. 20ths. | l. s. d. 20ths. | l. s. d. 20ths. |
| *Muſcovado*, for every Hundred Weight containing 112 lbs. - - | 2 10 9 14 | 2 6 5 14 | 2 8 7 14 | 2 11 11 7 | 2 6 6 7 | 2 8 8 7 |
| White, for every Hundred Weight containing 112 lbs. - - - | 4 8 8 14 | 4 — 9 7 1/3 | 4 4 9 — 2/3 | 4 10 9 14 1/2 | 4 0 10 11 1/6 | 4 4 10 4 1/2 |
| Refined, for every Hundred Weight containing 112 lbs. - - | 9 18 8 4 | 9 0 3 4 | 9 9 5 14 | 10 3 6 4 1/4 | 9 0 5 19 1/4 | 9 9 8 9 1/4 |
| Paneles, for every Hundred Weight containing 112 lbs. - - | 1 8 0 14 | 1 5 10 14 | 1 6 11 14 | 1 8 7 10 1/2 | 1 5 11 — 1/2 | 1 7 0 — 1/2 |

AN

# ACT

TO

Promote the Linen and Hempen Manufacture, by encreaſing the Supply of *Iriſh* Flax-ſeed, and encouraging the Export of Linens and Sail-Cloth, and for other Purpoſes therein mentioned.

DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.



# A TABLE OF CONTENTS.

SECTION. Page

PREAMBLE,—From 25th Dec. 1781, until 25th Dec. 1783, no Bounty on Flax-ſeed or Lin-ſeed imported;—7,250l. per Ann. to encourage the Growth of Flax-ſeed in this Kingdom. 1, 2

II. Truſtees of Hempen and Linen Manufactures are, on or before 1ſt March in each Year, to publiſh Premiums amounting annually to 7,070l. for encouraging the Growth of Flax from Iriſh Flax-ſeed. 2

III. Every Claim to be made before, and adjudged by G. J. of the County. 3

IV. Notice of Premiums to be diſtributed in each County, ſent to Treaſurers,—and poſted,—like Notice to Vice Treaſurers, &c.—alſo ſpecifying the Aſſizes at which Premiums are to be claimed,—Vice Treaſurers, &c. to remit before Aſſizes, to Treaſurer of each County the Sum to be diſtributed. ib.

SECTION. Page

V. Treaſurer of each County, to receive 6d. for every 20s. he ſhall pay for Premiums. 4

VI. Treaſurer without other Fee, ſhall pay full Amount of Premiums to Perſons to whom adjudged—enter Payments in a Book, and a Liſt of Premiums,—a Copy of which, ſent to Secretary or other Officer of Truſtees,—and lay before Grand Jury Account of Monies received and paid by him on Oath, and ſend Duplicate to Secretary of Truſtees 1 Month after Aſſizes. ib.

VII. Sums of Money iſſued to Treaſurers of Counties and which remain in their Hands after Payment of Claims,—ſhall be applied for encouraging the Growth of Flax-ſeed in this Kingdom. 5

VIII. Treaſurer if required to pay remaining Sums or Part to encourage Growth of Flax-ſeed within the Co. whereof he is Treaſurer, may deduct 6d. for each £. ib.

IX. Treaſurer for Neglect, &c. accountable in like Manner as for Money raiſed for Repair of Roads. ib.

X. Truſtees ſhall keep ſeparate Accounts of Monies by them expended, and depoſit a Copy with Clerk of Houſe of Commons. 6

XI. Perſons who export to Places herein mentioned, Iriſh Buckram or Linen,—Callico or Cotton mixed with Linen,—ſhall receive for every Yard, which in its plain State under the Value of 5d. One Halfpenny, or of the Value of 5d. and under 6½d. One Penny,—or of 6½d. and under 1s. 7½d. 1½d. 6, 7

XII. Iriſh chequed or ſtriped Linen not exceeding 1s. 7½d. nor under 7d. the Yard, Diaper, Huckaback, Sheeting, or Linen not exceeding 1s. 7½d.—a Bounty of ½d. per Yard on the Linen, and 1½d. on the Diaper, &c. exported. ib.

XIII. Sail Cloth or Canvas, except to *Great Britain*, 6½d. every 3 Ells. 8

XIV. Oath that Sail Cloth or Canvas was made in *Ireland*, &c.—not to be relanded in *Great Britain*, *Ireland*, or *Man*, and no former Bounty received. ib.

XV. Exporter ſhall expreſs in Entry, the Quantity and Value excluſive of printing, painting, ſtaining, or dying,—and indorſe on Cocket, Quantity and Value,—and produce Certificate from Searcher or Officer

SECTION. Page

cer of Shipping,—and give Security to Collector,—that ſuch Linens, &c. ſhall not be relanded,—and make Oath of Value. 8, 9

XVI. Surveyor to examine any Bale, &c.—if right entered, Officer at own Charge, to cauſe the ſame to be repacked,—allowed by Commiſſioners. 10

XVII. If Linen, Calicoe, or Cotton, entered of greater Value than 1s. 7½d. per yard.—or Diaper, &c. upwards of One Yard in Breadth, of greater Value than 1s. 7½d. the ſquare Yard,—the Exporter ſhall, on Demand by Surveyor, deliver ſo many Pieces of ſuch Linen as demanded for Uſe of the Crown,—Surveyor ſhall pay to ſuch exporter 1s. 8½d. per Yard,—and if printed, &c. the full Value of Printing, &c. ſaid Goods to be ſold, and out of Produce, the Money advanced by Collector, repaid,—if overplus, One Moiety to Treaſury and the other to Officers. 10, 11

XVIII. Linen, &c. falſely entered, &c. as herein,—forfeited and Bounty loſt. 12, 13

XIX. Linen, &c. for which Bounty given, relanded in *G. Britain*, *Ireland* or *Man*, forfeited, and Perſons concerned forfeit 1s. per Yard of Linen, &c.—and 2s. per Ell of Sail-cloth or Canvas. 14

XX. From 25 December, 1781, until 25 December, 1783, there ſhall be paid an additional Duty of 2l. 10s. per centum on Teas and Wines, except of *Portugal* or *Madeira*,—5l. on Produce of Cuſtoms inwards, and Impoſt Exciſe for Goods imported,—Exceptions,—to be applied towards Payment of ſaid Bounties,—Deficiency paid out of Duties granted this Seſſion,—Money ſo paid for Bounties, ſhall be repaid to Revenue,—out of annual 10000l. granted to Truſtees this Seſſion,—Overplus to Truſtees of Linen and Hempen Manufactures. 14, 15, 16

XXI. Bounties paid without Fee by Collector of Port where ſhipped,—Surplus to Truſtees. 16

XXII. Duties hereby granted, raiſed, &c. in like Manner, except as to Bonding, &c. as by 14 and 15 *C.* 2. ib.

XXIII. Neither the 6d. per £. nor other Fee ſhall be payable to Vice Treaſurers, &c. 17

AN

Anno Regni viceſimo primo & ſecundo

GEORGII III. Regis.

AN

# ACT

TO

Promote the Linen and Hempen Manufacture, by encreaſing the Supply of *Iriſh* Flax-ſeed, and encouraging the Export of Linens and Sail-Cloth, and for other Purpoſes therein mentioned.

Bounties on Linen continued from 25th Dec. 1782 to 25 Dec. 1783

CHAP. VIII.

## CHAP. VIII.

Preamble.

WHEREAS the cultivation and ſaving of Flax-ſeed has formerly been much diſcouraged by the Bounties on the Importation of foreign Seed; And whereas the Premiums granted laſt Seſſion of Parliament, have tended much to promote a ſufficient Supply of *Iriſh* Flax-ſeed: Be it Enacted by the King's moſt Excellent Majeſty, by and with the

CHAP. VIII.

the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, until the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three incluſive, no Bounty or Premium ſhall be paid for or on Account of any Flax-ſeed or Lin-ſeed imported into this Kingdom, any Law to the contrary notwithſtanding; and that during ſaid Time, a Sum, after the Rate of Seven Thouſand Two Hundred and Fifty Pounds *per annum*, ſhall be applied to encourage the Growth of Flax-ſeed in this Kingdom, the ſaid Sum to be paid out of ſuch Monies as the Bounties on imported Flax-ſeed have been uſually paid out of, or out of all or any of the Aids or Duties granted this Seſſion of Parliament, by the Vice-Treaſurers, Receiver or Receivers General, his or their Deputy or Deputies, without any further or other Warrant, to be ſued for, had or obtained in that Behalf, in Manner herein after mentioned.

From 25th Dec. 1781, until 25th Dec. 1783, no Bounty on Flax-ſeed or Lin-ſeed imported;

7,250l. per Ann. to encourage the Growth of Flax-ſeed in this Kingdom.

II. And be it further Enacted by the Authority aforeſaid, That the Truſtees of the Hempen and Linen Manufactures ſhall, and are hereby required, on or before the firſt Day of *March*, in each Year, during the ſaid Time, to propoſe and publiſh ſuch Premiums, amounting in the whole annually to the Sum of Seven Thouſand and Seventy Pounds at the leaſt, for encouraging the Growth of Flax from *Iriſh* Flax-ſeed in all or any of the Counties of this Kingdom, and in ſuch Proportions, and to be claimed

Truſtees of Hempen and Linen Manufactures are, on or before 1ſt March in each Year, to publiſh Premiums amounting annually to 7,070l. for encouraging the Growth of Flax from Iriſh Flax-ſeed.

claimed under ſuch Reſtrictions and Regulations, as they ſhall think proper.

CHAP. VIII.

Every Claim to be made before, and adjudged by G. J. of the County.

III. Provided always, That every Claim ſhall be required to be made before, and ſhall be adjudged by, the Grand Jury of the County at ſome Aſſizes, to be appointed by the ſaid Truſtees for that Purpoſe, or on the Day after ſuch Aſſizes, by ſuch Perſons as compoſed the ſaid Grand Juries, or the Majority of them.

Notice of Premiums to be diſtributed in each County, ſent to Treaſurers, and poſted,

like Notice to Vice-Treaſurers, &c.

also ſpecifying the Aſſizes at which Premiums are to be claimed,

Vice Treaſurers, &c. to remit before Aſſizes, to Treaſurer of each County the Sum to be diſtributed,

IV. And be it Enacted by the Authority aforeſaid, That ſo ſoon as the ſaid Truſtees ſhall have determined and publiſhed the Proportions of Money to be diſtributed in each County for ſuch Premiums, they ſhall give Notice thereof in Writing to the Treaſurer of ſuch County, who is hereby required to poſt a Copy of ſuch Notice on the Door of the County Court-Houſe within Twelve Days after he ſhall have received the ſame, and they ſhall likewiſe give Notice thereof in Writing to the Vice Treaſurers, Receiver or Receivers General, his or their Deputy or Deputies, ſpecifying the Sum to be diſtributed in each County, with the Amount of the Treaſurer's Fees for paying the ſame as hereafter provided; and alſo ſpecifying the Aſſizes at or immediately after which the ſaid Premiums are to be reſpectively claimed and adjudged; and the Vice-Treaſurers, Receiver or Receivers General, his or their Deputy or Deputies, are hereby required to remit and pay at any convenient Time before ſuch Aſſizes, to the reſpective Treaſurers of each County, the Sum ſo to be diſtributed therein, with the

CHAP. VIII.

Amount of the Fees thereon specified in such Notice.

Treasurer of each County, to receive 6d. for every 20s. he shall pay for Premiums.

V. And be it further Enacted by the Authority aforesaid, That it shall and may be lawful for every Treasurer of a County to have, receive, and keep to his own Use the Sum of Six Pence for every Twenty Shillings which he shall pay to any Person for Premiums, adjudged as aforesaid, by the Grand Jury or the Majority of the Persons who compose the same, as a Reward for his Trouble and Attendance.

Treasurer without other Fee shall pay full Amount of Premiums to Persons to whom adjudged,

enter Payments in a Book, and a List of Premiums,

a Copy of which, sent to Secretary or other Officer of Trustees,

and lay before Grand Jury Account of Monies received and paid by him on Oath, and send Duplicate to Secretary of Trustees 1 Month after Assizes.

VI. And be it Enacted by the Authority aforesaid, That every Treasurer of a County, having received such Money as aforesaid, shall pay upon Demand, without any other Fee or Reward than aforesaid, to every Person to whom any Premium shall be adjudged, the full Amount of Premiums so adjudged to him or her, and shall enter all Payments by him made, and Monies by him received, in a Book, to be by him kept for that Purpose, and likewise a List of the several Premiums adjudged at the preceding Assizes, a Copy of all which Entries shall be sent by every such Treasurer to the Secretary, or other Chief Officer of the said Trustees, within one Month after such Assizes; and every such Treasurer shall, at the succeeding Assizes, lay before the Grand Jury his Account of all such Monies received and paid by him, verified upon Oath, and shall send a Duplicate thereof, likewise verified upon Oath, to the said Secretary or other Chief

Chief Officer of the ſaid Truſtees, within one Month after ſaid Aſſizes.

CHAP. VIII.

VII. And be it Enacted by the Authority aforeſaid, That all Sums of Money heretofore iſſued to the Treaſurers of any Counties, and which remain in their Hands after Payment of all Claims adjudged by the reſpective Grand Juries, or Majority of Perſons who compoſed the ſame, and likewiſe all Sums of Money which ſhall or may be iſſued to them for Payment of Claims to be adjudged at any enſuing Aſſizes, and which ſhall remain in their Hands after Payment of all Claims ſo adjudged, ſhall and may be applied for encouraging the Growth of Flax-ſeed in this Kingdom, in ſuch Manner as the ſaid Truſtees ſhall direct from Time to Time, and ſhall be paid upon Demand by every ſuch Treaſurer to the Order of the ſaid Truſtees, without Fee or Reward.

Sums of Money iſſued to Treaſurers of Counties and which remain in their Hands after Payment of Claims, ſhall be applied for encouraging the Growth of Flax-ſeed in this Kingdom.

VIII. Provided always, That if any ſuch Treaſurer ſhall be required by the ſaid Truſtees to pay any ſuch remaining Sum or Sums, or any Part thereof, to encourage the Growth of Flax-ſeed within the County whereof he is Treaſurer, he ſhall and may deduct, or take and receive to his own Uſe for his Trouble and Expence therein, a Sum after the Rate of Six Pence for each Pound he ſhall ſo pay.

Treaſurer if required to pay remaining Sums or Part to encourage Growth of Flax-ſeed within the Co. whereof he is Treaſurer, may deduct 6d. for each £.

IX. And be it further Enacted by the Authority aforeſaid, That every Treaſurer of a County ſhall, for any Neglect, Refuſal, or Miſbehaviour in any Matter

Treaſurer for Neglect, &c. accountable in like Manner as for Money raiſed for Repair of Roads.

CHAP. VIII.

Matter herein Enacted, to be done or performed by him, be accountable in like Manner, and subject to like Penalties and Regulations as he is now by Law subject to, for or in Respect of any Money raised on such County for the Repair of Roads.

Trustees shall keep separate Accounts of Monies by them expended,

X. And be it further Enacted by the Authority aforesaid, That the said Trustees shall keep, or cause to be kept, separate or distinct Accounts of all Monies by them expended for the encouraging the Growth of Flax-seed or Hemp-seed in this Kingdom, and shall, on or before the first Day of every Session of Parliament, deposit a Copy thereof with the Clerk of the House of Commons, to be by him laid before the said House.

and deposit a Copy with Clerk of House of Commons.

Persons who export to Places herein mentioned,

XI. And whereas the encouraging by Bounties on Export various Branches of the Linen and Hempen Manufactures, will tend to promote and enlarge the same: Be it further Enacted by the Authority aforesaid, That every Person or Persons who shall export out of this Kingdom to *Africa*, *America*, *Spain*, *Portugal*, *Gibraltar*, or the Island of *Minorca*, at any Time or Times between the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, and the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-three inclusive, any *Irish* Buckram or filleting of the Breadth of Twenty-five Inches or more, or any *Irish* Linen of the like Breadth, either plain, printed, painted, stained, or dyed; or any painted, stained, printed, or dyed *Irish* Callico or Cotton, or Cotton mixed with Linen of the like Breadth, shall receive,

at any time before 25 Dec. 1783 =

Irish Buckram or Linen,

Callico or Cotton mixed with Linen,

receive, without Fee or Deduction, the Bounties following, that is to ſay, for every Yard thereof which in its plain State, or before its being printed, painted, ſtained, or dyed, ſhall be under the Value of Five Pence, a Bounty of One Halfpenny; and for every Yard thereof which in its plain State, and before its being printed, painted, ſtained, or dyed, ſhall be of the Value of Five Pence, and under the Value of Six Pence Halfpenny, a Bounty of One Penny; and for every Yard thereof which in its plain State, and before its being printed, painted, ſtained, or dyed, ſhall be of the Value of Six Pence Halfpenny, and under the Value of One Shilling and Seven Pence Halfpenny, a Bounty of One Penny Halfpenny.

ſhall receive for every Yard, which in its plain State under the Value of 5d. One Halfpenny.

or of the Value of 5d. and under 6½d. One Penny,

or of 6½d. and under, 1s. 7½d. 1½d.

XII. And be it further Enacted by the Authority aforeſaid, That every Perſon or Perſons who ſhall export to any of the ſaid Places during the Time aforeſaid, any *Iriſh* chequed or ſtriped Linen of the Breadth of Twenty-five Inches or more, not exceeding One Shilling and Seven Pence Halfpenny, nor under Seven Pence the Yard in Value, or *Iriſh* made Diaper, Huckaback, Sheeting, or Linen, upwards of One Yard in Breadth, and not exceeding One Shilling and Seven Pence Halfpenny the Square Yard in Value, ſhall receive, without Fee or Deduction, a Bounty of One Halfpenny for every Yard of ſuch chequed or ſtriped Linen, and a Bounty of One Penny Halfpenny for every Square Yard of ſuch Diaper, Huckaback, or Linen, upwards of a Yard in Breadth, and ſo in Proportion for any Quantity exceeding a Square Yard.

Iriſh chequed or ſtriped Linen not exceeding 1s. 7½d. nor under 7d. the Yard, Diaper, Huckaback, Sheeting, or Linen not exceeding 1s. 7½d.

a Bounty of ½d. per Yard on the Linen, and 1½d. on the Diaper, &c. exported.

XIII. And

CHAP. VIII.

Sail Cloth or Canvas, except to *Great Britain*, 6½d. every 3 Ells.

XIII. And be it further Enacted by the Authority aforesaid, That every Person or Persons who shall export to any Place, except *Great Britain*, during the Time aforesaid, any *Irish* made Sail Cloth or Canvas, fit for, or made into Sails by Way of Merchandize, shall receive, without Fee or Deduction, a Bounty of Six Pence Halfpenny for every Three Ells thereof.

Oath that Sail Cloth or Canvas was made in *Ireland*, &c.

not to be relanded in *Great Britain*, *Ireland* or *Man*, and no former Bounty received.

XIV. Provided always, That the Exporter of such Sail Cloth or Canvas shall, before he receives the said Bounty, make Oath (which Oath the proper Officer of the Revenue, at the Port where the same shall be shipped, shall have Power to administer) that such Sail Cloth or Canvas was made in *Ireland*, and is actually exported, or shipped to be exported, without any Intention to be relanded in any Part of *Great Britain*, *Ireland*, or the *Isle of Man*; and that no former Reward or Bounty has been paid for the same, by Virtue of this Act, or an Act passed in the Nineteenth Year of His present Majesty's Reign, intituled, *An Act for granting Bounties on the Export of certain Species of the Linen and Hempen Manufacture of this Kingdom, therein enumerated; and for repealing the Bounties on Flax-seed imported, and for encouraging the Growth thereof in this Kingdom.*

Exporter shall express in Entry, the Quantity and Value exclusive of printing, painting, staining, or dying,

XV. Provided also, That the Exporter or Seller for Exportation of such plain *Irish* Linens, *Irish* Chequed or Striped Linens, and *Irish* Huckabacks, Diapers, Sheetings, and other Species of Linen upwards

wards of a Yard in Breadth, and of such Printed, Painted, Stained, or Dyed *Irish* Linens, Callicoes, Cottons, or Cottons mixed with Linen, shall in his Entry express the Quantity thereof, and the Value, exclusive of all printing, painting, staining, or dying, and likewise indorse on the Cocket granted upon such Entry, the true Quantity and Value as aforesaid, of the Linens, or other Goods intended to be shipped, and moreover shall, before he receives such Bounty, produce a Certificate from the Searcher or other proper Officer appointed to see the same shipped, verifying the shipping thereof, and shall likewise give sufficient Security to the Collector or other Chief Officer of the Port, in the Penalty of double the Value as aforesaid, of the Goods intended to be exported, and of One Hundred Pounds, (which Security every such Collector or other Officer is hereby impowered and required to take in the Name and to the Use of His Majesty, His Heirs and Successors) that such Linens, Diapers, Huckabacks, Sheeting, or other Species of Linens, Callicoes, or Cottons, or Cottons mixed, so shipped or intended to be shipped, or any Part thereof shall not be relanded, or brought on Shore again in any Port or Part of *Great Britain*, *Ireland*, or the *Isle of Man*, and shall also before he receives any such Bounty, make Oath (which Oath the proper Officers of the Customs have hereby Power to administer) of the Value as aforesaid, of such Linens, Callicoes, Cottons, or Cottons mixed, and that the same were made in *Ireland*.

CHAP. VIII.

and indorse on Cocket, Quantity and Value,

and produce Certificate from Searcher or Officer of Shipping,

and give Security to Collector,

that such Linens, &c. shall not be relanded,

and make Oath of Value.

CHAP. VIII.

Surveyor to examine any Bale, &c.

XVI. And in order to prevent Abuses in obtaining the said Bounty: Be it further Enacted by the Authority aforesaid, That it shall and may be lawful to and for any Surveyor or other proper Officer, after the Entry of any Linens or other Goods, as being entitled to the said Bounty, and before or after the shipping thereof, to open and strictly examine any Bale, Truss, Chest, or other Package, to see if the Goods are right entered, and indorsed on the Cocket; and if on such Examination the same shall be found to be right entered and indorsed, the Officer shall, at his own Charge, cause the same to be re-packed, which Charge shall be allowed to the said Officer by the Commissioners of the Revenue, if they think it reasonable.

if right entered, Officer at own Charge, to cause the same to be repacked,

allowed by Commissioners.

If Linen, Calicoe, or Cotton, entered of greater Value than 1s. 7½d. per yard.

XVII. And be it further Enacted by the Authority aforesaid, That if upon View and Examination by the proper Officers of the Revenue, it shall appear, that all or any Piece or Pieces of Linen, chequed or striped Linen, printed, painted, stained, or dyed Linen, Callicoe, Cotton, or Cotton mixed, which shall be entered for Exportation, as entitled to the Bounty hereby granted, is or are of greater Value than One Shilling and Seven Pence Halfpenny *per* Yard, exclusive of any Value from its being painted, printed, stained, or dyed, or that any Piece or Pieces of Diaper, Huckabacks, Sheeting, or other Species of Linen upwards of One Yard in Breadth, which shall be entered for Exportation, as entitled to the Bounty hereby granted,

or Diaper, &c. upwards of One Yard in Breadth, of greater Value than 1s. 7½d. the square Yard,

is

is or are of greater Value than One Shilling and Seven Pence Halfpenny the Square Yard, that then, and in every ſuch Caſe, the Exporter or Seller of ſuch Linen for Exportation, ſhall, on Demand made in Writing by the Surveyor of the Port where ſuch Goods or Merchandizes are entered, deliver, or cauſe to be delivered, ſo many Pieces of ſuch Linen as ſhall be demanded by the ſaid Officer into His Majeſty's Ware-houſe at the Port of Exportation, for the Uſe and Benefit of the Crown; and upon ſuch Delivery, the Surveyor of ſuch Port, with the Privity of the Collector, or other Chief Officer, ſhall out of any Money in the Hands of ſuch Collector, ariſing by any Duties belonging to the Crown, pay to ſuch Exporter or Seller for Exportation, the Value of One Shilling and Eight Pence Halfpenny *per* Yard; and alſo, if the ſame be printed, painted, ſtained, or dyed, the full Value, Coſt and Expence of ſuch printing, painting or ſtaining, or dying, taking a Receipt for the ſame from ſuch Exporter or Seller for Exportation, in full Satisfaction for the ſaid Goods, as if they had been regularly ſold; and the Commiſſioners of the Revenue ſhall cauſe the ſaid Goods to be fairly and publickly ſold for the beſt Advantage, and out of the Produce thereof, the Money ſo paid or advanced as aforeſaid, ſhall be repaid to ſuch Collector, to be replaced to the Account of His Majeſty's Revenue; and if any Overplus ſhall remain after defraying the Expences of ſuch Sale, and the neceſſary Charges incident thereto, one Moiety of ſuch Overplus ſhall be paid into His Majeſty's Treaſury, towards defraying the

the Exporter ſhall on Demand by Surveyor, deliver ſo many Pieces of ſuch Linen as demanded for Uſe of the Crown,

Surveyor ſhall pay to ſuch exporter 1s. 8½d. per Yard,

and if printed, &c. the full Value of Printing, &c.

ſaid Goods to be ſold, and out of Produce, the Money advanced by Collector, repaid,

if overplus, One Moiety to Treaſury and the other to Officers.

CHAP. VIII.

Expences of His Majesty's Government, and the other Moiety to the proper Officers, who shall have searched and examined such Linens.

Linen, &c. falsely entered, &c. as herein,

XVIII. And be it further Enacted by the Authority aforesaid, That if any Person or Persons shall enter for Exportation, any Linen, Callico, Cotton, or Cotton mixed, at any Value, exclusive of the Value of its being printed, painted, stained, or dyed, not exceeding the Value of One Shilling and Seven Pence Halfpenny *per* Yard, or any Diaper, Huckaback, Sheeting, or other Linen, upwards of One Yard in Breadth, at any Value as aforesaid, not exceeding One Shilling and Seven Pence Halfpenny *per* square Yard, and which upon the View and Examination of the proper Officer of the Revenue shall be thought to be of greater Value before its being printed, painted, stained, or dyed, than One Shilling and Seven Pence Halfpenny *per* Yard, or Square Yard respectively, and shall on Demand made in Writing by the Surveyor or other Officer of the Port where such Linen is entered for Exportation, refuse to deliver, or cause to be delivered, all or any of the Pieces of such Linen, Diaper, Huckaback, or Sheeting, into His Majesty's Ware-house at such Port, for the Use and Benefit of the Crown, and to receive from the said Officers of the Revenue at the said Port the Value of One Shilling and Eight Pence Halfpenny *per* Yard, or square Yard respectively for such Linen, together with the Value, Cost, or Expence of printing, dying, painting, or staining the same as the Case may be, in full Satisfaction for the same;

CHAP. VIII.

ſame; or if the proper Officers of the Revenue ſhall upon View and Examination, find any ſuch Linen which ſhall be entered for Exportation at the Value of Six Pence Halfpenny *per* Yard, or above that Value, not exceeding One Shilling and Seven Pence Halfpenny *per* Yard, to be under the Value as aforeſaid of Six Pence Halfpenny *per* Yard, or which ſhall be entered at the Value of Five Pence *per* Yard, or above that Value, and not amounting to the Value of Six Pence Halfpenny *per* Yard, to be under the Value as aforeſaid of Five Pence *per* Yard, or if any ſuch Linen ſhall be leſs in Quantity than ſhall be expreſſed in the ſaid Indorſement on the ſaid Entry or Cocket, or ſhall not be of the Breadth of Twenty-five Inches at the leaſt, or of the Breadth of one Yard, if ſo entered, or if the ſame ſhall be entered and indorſed under a wrong Denomination, whereby the ſaid Bounty, or any Part thereof, would have been fraudulently obtained, that then, and in every ſuch Caſe, all ſuch Linen, Callico, Cotton, or Cotton mixed, which ſhall be ſo refuſed to be delivered, or that ſhall be under the Value as aforeſaid of Six Pence Halfpenny *per* Yard, or Five Pence *per* Yard reſpectively, or ſhall appear to be leſs in Quantity than expreſſed in ſuch Indorſement, or be under the Breadth of Twenty-five Inches, or one Yard reſpectively, or entered and indorſed under a wrong Denomination, and alſo all the Goods contained in all and every the Package or Packages indorſed on the ſaid Entry or Cocket, ſhall be forfeited and loſt, and ſhall and may be ſeized by any Officer or Officers of the Revenue, and the Owner

forfeited and Bounty loſt.

CHAP. VIII.

Owner or Merchant ſhall loſe the Benefit of receiving the Bounty for ſuch Goods.

Linen, &c. for which Bounty given, relanded in *G. Britain, Ireland* or *Man*,

XIX. And be it further Enacted by the Authority aforeſaid, That if any plain, chequed, or ſtriped *Iriſh* Linen, or any ſtained, painted, printed, or dyed *Iriſh* Linen, Callico, Cotton, or Cotton mixed, Diaper, Huckaback, Sheeting, or Sail Cloth, or Canvas, for which the Bounty ſhall have been given or claimed, ſhall be re-landed in *Great Britain, Ireland*, or the *Iſle of Man*, the ſame ſhall be forfeited, and every Perſon concerned in bringing back or re-landing the ſame, ſhall forfeit One Shilling for every Yard or ſquare Yard of ſuch Linen, Callico, Cotton, or Cotton mixed reſpectively, and Two Shillings for every Ell of ſuch Sail-Cloth or Canvas ſo brought back or re-landed.

forfeited, and Perſons concerned forfeit 1s. per Yard of Linen, &c.

and 2s. per Ell of Sail-cloth or Canvas.

From 25 December, 1781, until 25 December, 1783, there ſhall be paid an additional Duty of 2l. 10s. per centum on Teas and Wines, except of *Portugal* or *Madeira*,

XX. And in order to provide towards the Payment of ſaid Bounties on Linens and other Goods exported: Be it Enacted by the Authority aforeſaid, That from and after the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-one, until the Twenty-fifth Day of *December*, One thouſand ſeven hundred and eighty-three incluſive, there ſhall be raiſed, levied, collected, and paid to Your Majeſty, Your Heirs and Succeſſors, in ready Money net, an additional Impoſt or Duty, after the Rate of Two Pounds Ten Shillings *per Centum*, on the Produce of the Duties on Teas and Wines imported during the Time aforeſaid, except Wines of the Growth of *Portugal* or *Madeira*; and an additional

CHAP. VIII.

tional Impoſt Duty, after the Rate of Five Pounds *per Centum*, on the Produce and Amount of the Cuſtoms inwards and Impoſt Exciſe, which ſhall be due and payable to Your Majeſty, Your Heirs and Succeſſors during the Time aforeſaid, and which ſhall be collected in this Kingdom for and upon any Goods or Merchandizes imported into the ſame, except on Wines and Teas as aforeſaid, and on Tobacco, Hops, Sugars, and the ſeveral Goods or Merchandizes of the Product or Manufacture of the *Britiſh* Colonies in *America*, or the *Weſt Indies*, or the *Britiſh* Settlements on the Coaſt of *Africa*, whereon any Duties are impoſed or altered this Seſſion of Parliament, the ſaid additional Impoſt, or Duty of Five *per Centum* to be paid upon the Amount of the ſaid Cuſtoms and Import Exciſe, after all uſual Diſcounts and Allowances ſhall have been made therefrom, and that the Monies ariſing therefrom, ſhall be applied towards Payment of the ſaid Bounties, and that if the ſaid Monies ſhall not be ſufficient to anſwer the ſame, ſuch Deficiency ſhall be paid out of any Monies ariſing from all or any of the Duties granted this Seſſion of Parliament, in the Hands of the Collector at the Port where ſuch Goods ſhall be ſhipped for Exportation, and all Money which ſhall be ſo paid for the ſaid Bounties, over and above the Produce of the ſaid additional Duties or Impoſts, ſhall be duly and regularly replaced or repaid to His Majeſty's Revenue, on every Twenty-fourth Day of *June*, and Twenty-fifth Day of *December*, out of the annual Sum of Ten Thouſand Pounds granted to the ſaid Truſtees, by

5l. on Produce of Cuſtoms inwards, and Impoſt Exciſe for Goods imported,

Exceptions,

to be applied towards Payment of ſaid Bounties,

Deficiency paid out of Duties granted this Seſſion,

Money ſo paid for Bounties, ſhall be repaid to Revenue,

out of annual 10000l. granted to Truſtees this Seſſion,

CHAP. VIII.

by an Act passed this Session of Parliament, and the Overplus of the said Ten Thousand Pounds *per Annum*, after paying such Deficiency, shall on every Twenty-fourth Day of *June*, and Twenty-fifth Day of *December*, in each Year, be paid to the said Trustees for promoting the Linen and Hempen Manufacture.

Overplus to Trustees of Linen and Hempen Manufactures.

Bounties paid without Fee by Collector of Port where shipped,

XXI. And be it further Enacted by the Authority aforesaid, That the said Bounties shall be paid on Demand, without Fee or Reward, to the Exporter or Seller for Exportation, subject to the several Regulations herein contained, by the Collector of the Port where such Goods shall be shipped; and

Surplus to Trustees.

that if any Surplus or Residue of the Money arising from the said additional Imposts or Duties, shall remain after Payment of all the said Bounties, such Surplus or Residue shall be paid to the said Trustees for the Encouragement of the Linen and Hempen Manufacture, to be applied in such Manner as they shall think proper.

Duties hereby granted, raised, &c. in like Manner, except as to Bonding, &c. as by 14 and 15 *C.* 2.

XXII. And be it further Enacted by the Authority aforesaid, That all and every the several and respective Duties and Rates hereby granted, shall be raised, answered, collected, and paid unto His Majesty, His Heirs and Successors, during the Time aforesaid, at the same Time, and in like Manner, and by such Ways and Means, and Methods, except as to bonding the same, or any Allowance for Discount or prompt Payment, and all and singular the Penalties aforesaid, shall be sued for, raised, and collected

collected by such Rules and Directions, and under such Penalties and Forfeitures, and with such Powers as are appointed, directed, and expressed in and by an Act made in this Kingdom in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for the settling of the Excise and new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; or by any other Law now in Force relative to the Revenue of Excise in this Kingdom, as fully and effectually to all Intents and Purposes as if the same were particularly mentioned, specified, and enacted in the Body of this present Act, with like Remedy of Appeal to and for the Party grieved, as in and by the said Act of Excise, or any other Law or Laws now in being relative to the Duty of Excise, is provided.

Neither the 6d. per £. nor other Fee shall be payable to Vice Treasurers, &c.

XXIII. And be it Enacted by the Authority aforesaid, That neither the Six Pence *per* Pound, nor any other Fee, shall be payable to, nor be deducted, or received by the Vice Treasurer or Vice Treasurers, Receiver or Paymaster General, Clerk of the Pells, or any other Officer or Officers of this Kingdom, for or on Account of the issuing or payment of any Sum or Sums of Money arising by, or which shall be received for, on Account of the Aids hereby granted to His Majesty, or of any Payment to be made in pursuance hereof.

FINIS.

AN

# ACT

FOR

## Regulating Drawbacks and Bounties, preventing Export of Manufacturing Utenſils, except to *Great Britain*, for encouraging the Import of Organzined Silk, and of other Goods from certain Places therein named.




DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.

# A TABLE OF CONTENTS.

SECTION. Page

I. PREAMBLE.—No drawback after 25 December, 1781, for goods exported to *Faro* or *Ferro*,—goods entered for other parts, to obtain drawback, and are nevertheleſs carried to ſaid Iſlands,—drawback forfeited,—treble value of goods, and ſhip, tackle, &c. 1, 2

II. After 25th December, 1781, *Faro* or *Ferro*, included in oath upon debentures for goods exported. 2

III. Penalties and forfeitures, to prevent the exportation (except to *Great Britain*) of all tools or utenſils, uſed in the cotton or linen manufactures,—or woollen and ſilk. 3

IV. Any officer of revenue may ſeize all ſuch machines, &c. intended to be exported,—except to *Great Britain*,—after condemnation thereof, to be publickly ſold,—one moiety of produce to his Majeſty,—and the other to the officer. 6, 7

SECT.

SECTION. Page

V. Captain of any ſhip permitting machines herein prohibited, to be put on board his ſhip,—forfeits, 200l.—and incapable of holding office. 7

VI. Any officer of revenue, who ſhall take any entry outward, or ſign cocket, &c. of ſuch machines,—forfeits, 200l. and his office. 7, 8

VII. Manner of recovering the penalties,—one moiety to his Majeſty, and the other to the officer. 8

VIII. Any perſon who ſhall have in his cuſtody, &c. any machine as herein, for exportation, except to *Great Britain*,—juſtice of peace to cauſe ſuch machines to be ſeized, and to bind perſon in whoſe cuſtody found to appear at next aſſizes, &c.—on refuſal committed to priſon,—on conviction—to forfeit machines, &c.—as alſo 200l. and ſuffer impriſonment for 12 months.—Proſecution to commence in 12 months after offence. 9,—11

IX. Forfeitures (where not otherwiſe provided) to informer, after expence of proſecution. 11

X. Suit or action, againſt any perſon for what he ſhall do in purſuance of this act, to commence in 6 months; may file common bail, &c. if plaintiff become nonſuit, &c.—defendant ſhall recover treble coſts. 12

XI. Nothing herein to prevent wool cards or ſtock cards, not above 4s. *per* pair, and ſpinners cards not above 1s. 6d. from being exported to *America*. ib.

XII. Liberty to *Turkey* company to import into this kingdom, goods as uſual from *Turkey*, &c.—if in foreign built ſhip, ſubject to alien's duties. 13

XIII. No entry ſuffered to paſs for goods of *Turkey*, &c. as herein mentioned. —until certificate of collector of duties for *Turkey* company, of the importer's being free of the ſaid company, and paid the duties, &c. 13, 14

XIV. During preſent hoſtilities; goods of any place within the Streights or Levant uſually imported, ſave as herein is excepted,—may be brought by any perſon, from any port, not within dominions of the G. S. in *Engliſh* or *Iriſh* ſhipping, &c. or ſhip belonging to kingdom in amity with his Majeſty, &c. as therein. 14

XV. And any perſon from the paſſing of this act and during the preſent hoſtilities, may import any goods of any Iſland, &c. belonging to *Portugal*, in any ſhip belonging to ſubjects of *Portugal*. 15

XVI. As

SECTION. Page

XVI. As alſo may import wool, barrilla, jeſuits bark, linen yarn, hemp, flax and flax-ſeed, indigo, and cochineal, as herein. 15, 16

XVII. Goods imported in foreign ſhips, ſubject to alien's duty, &c. 16

XVIII. Until 25 March, 1784, lawful for any perſon to import from any place organized thrown ſilk of *Italy*, except as herein. ib.

A N

Anno Regni vicesimo primo & secundo

GEORGII III. Regis.

AN

# ACT

FOR

## Regulating Drawbacks and Bounties, preventing Export of Manufacturing Utensils, except to *Great Britain*, for encouraging the Import of Organzined Silk, and of other Goods from certain Places therein named.

CHAP. IX.

CHAP. IX.

Preamble,

WHEREAS Goods and Merchandizes are frequently shipped for exportation to the islands of *Faro* or *Ferro*, being Part of the Dominions of the Kingdom of *Denmark*, with no other Intent than fraudulently to reland the same: Be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal,

CHAP. IX.

poral, and Commons in this present Parliament assembled, and by the Authority of the same, That

No drawback after 25 December, 1781, for goods exported to *Faro* or *Ferro*,

no Drawback or Bounty shall be allowed for any Goods whatsoever, which from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, shall be exported from *Ireland* to the said Islands of *Faro* or *Ferro*; and that if any

goods entered for other parts, to obtain drawback, and are nevertheless carried to said Islands,

Merchant or Person shall enter any Goods for Exportation to other parts than to the said Islands, in order to obtain the Drawback or Bounty for the same, and such Goods shall nevertheless be carried to the said Islands, and landed there, contrary to the true Intent and Meaning of this Act, that then

drawback forfeited,

and in every such Case the Drawback or Bounty paid, or to be paid for the same, shall be forfeited, and the Exporter of such Goods, and the Master of the Ship or Vessel on Board which the same shall have been landed and exported, and every Person concerned in assisting in the Exportation or landing of the said Goods, whether any Drawback or Bounty has been or is to be paid for the same or not, shall

treble value of goods, and ship, tackle, &c.

forfeit treble the Value of the Goods; and the Ship or Vessel on Board which such Goods were loaded and exported, with all her Tackle, Furniture, and Apparel, shall also be forfeited, and shall and may be seized and prosecuted by any Officer of the Customs or Excise.

After 25th December, 1781, *Faro* or *Ferro*, included in oath upon debentures for goods exported:

II. And be it further enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and eighty-one, the said Islands of *Faro*, or *Ferro*, shall be added to and included in the Oath, upon

all

all Debentures for Goods exported, whereon the Exporter is to ſwear, that ſuch Goods are not landed, nor intended to be landed in *Great Britain* or *Ireland*.

CHAP. IX.

Penalties and forfeitures, to prevent the exportation (except to *Great Britain*) of all tools or utenſils, uſed in the cotton or linen manufactures,

III. And whereas it is expedient, by certain Proviſions, Penalties, and Forfeitures to prevent and prohibit the Exportation (except to *Great Britain*) of all ſuch Tools or Utenſils as are commonly uſed in, or are proper for preparing, working up, or finiſhing of the Cotton or Linen Manufacture of this Kingdom; and alſo, for the preventing and prohibiting all and every Perſon and Perſons whomſoever from the collecting and obtaining, or having in his, her, or their Poſſeſſion or Cuſtody, with Intent to export the ſame, any Tools or Implements uſed, as well in the ſaid Cotton or Linen, as in the Woollen and Silk Manufactures of this Kingdom: Be it enacted by the Authority aforeſaid, That if at any Time after the paſſing of this Act, any Perſon or Perſons ſhall, upon any Pretence whatſoever, load or put on Board, or pack, or cauſe or procure to be loaden, put on Board or Packed in Order to be loaded or put on Board of any Ship or Veſſel which ſhall not be bound directly to ſome Port or Place in *Great Britain* or *Ireland*, or ſhall lade, or cauſe or procure to be laden on Board any Boat, or other Veſſel, or ſhall bring, or cauſe to be brought, to any Quay, Wharf, or other Place, in Order to be ſo loaden or put on Board any ſuch Ship or Veſſel, any Machine, Engine, Tool, Preſs, Paper, Utenſil or Implement whatſoever, which now is, or at any Time hereafter ſhall or may be uſed in,

or woollen and ſilk.

CHAP. IX.

or be proper for the preparing, working, preſſing, finiſhing, or compleating of the Woollen, Cotton, Linen, or Silk Manufactures of this Kingdom, or any or either of them, or any other Goods wherein Wool, Cotton, Linen, or Silk, or any or either of them, are or is uſed, or any Part or Parts of ſuch Machine, Engine, Tool, Preſs, Paper, Utenſils, or Implements, by what Name or Names ſoever the ſame ſhall be called or known, or any Model or Plan, or Models or Plans of any ſuch Machine, Engine, Tool, Preſs, Paper, Utenſils, or Implement, or any Part or Parts thereof, and Complaint being made upon the Oath of one or more credible Witneſs or Witneſſes, before any Juſtice or Juſtices of the Peace, it ſhall and may be lawful to and for ſuch Juſtice or Juſtices of the Peace to iſſue his or their Warrant or Warrants, not only to ſeize all ſuch Machines, Engines, Tools, Preſs, Papers, Utenſils or Implements, and Part or Parts thereof, and all ſuch Model or Plan, Models or Plans, and Part or Parts thereof, together with the Packages, and all other Goods packed therewith, if any ſuch there be, but alſo to bring the Perſon or Perſons ſo complained of before him or them, or ſome other of his Majeſty's Juſtices of the Peace for the ſame County, City, or Place; and if when ſuch Perſon or Perſons ſhall be brought before ſuch Juſtice or Juſtices, he, ſhe, or they ſhall not give ſuch an Account of the Uſe or Purpoſe to which ſuch Machines, Engines, Tools, Preſs, Paper, Utenſils or Implements, and Part or Parts thereof; and all ſuch Model or Plan, Models or Plans, and Part or Parts thereof, are intended to be appropriated,

CHAP. IX.

ated, as ſhall be ſatisfactory to the Juſtice or Juſtices before whom he, ſhe, or they ſhall be brought as aforeſaid, then, and in ſuch Caſe, it ſhall and may be lawful to and for ſuch Juſtice or Juſtices, not only to cauſe all ſuch Machines, Engines, and other Articles which ſhall have been ſeized as aforeſaid, together with the Packages, and all other Goods packed therewith, to be detained, but alſo to bind the Perſon or Perſons ſo charged, to appear at the next Aſſizes, or Quarter Seſſions of the Peace for the County, City, or Place where ſuch Offence ſhall be committed, with reaſonable Sureties for his or their Appearance; and in Caſe ſuch Perſon or Perſons ſhall refuſe or neglect to give ſuch Security, then and in ſuch Caſe, it ſhall and may be lawful to and for ſuch Juſtice or Juſtices to commit the Perſon or Perſons ſo refuſing to the common Gaol or Houſe of Correction, there to be kept until the next Aſſizes or next Quarter Seſſions of the County, City, or Place where ſuch Commitment ſhall be, and until he, ſhe, or they ſhall be delivered by due Courſe of Law; and in Caſe any ſuch Perſon or Perſons ſhall be convicted of any of the Offences aforeſaid, upon any Indictment or Information againſt him, her, or them, at ſuch Aſſizes or Quarter Seſſions of the Peace as aforeſaid, the Perſon or Perſons ſo offending, ſhall, for every ſuch Offence, not only forfeit all ſuch Machines, Engines, Tools, Preſs, Paper, Utenſils and Implements, Model, or Plans, or Parts thereof reſpectively, together with the Packages, and all other Goods packed therewith, if any ſuch there be, but alſo the Sum of Two Hundred Pounds,

and

CHAP. IX.

and shall also suffer Imprisonment in the Common Gaol, Prison, or House of Correction of the County, City, or Place wherein such Offender or Offenders shall be respectively convicted, for the Space of Twelve Months, without Bail or Mainprize, and until such Forfeiture shall be paid.

Any officer of revenue may seize all such machines, &c. intended to be exported,

IV. And be it further enacted by the Authority aforesaid, That from and after the passing of this Act, it shall and may be lawful to and for any Officer or Officers of the Revenue, and he and they is and are hereby required to seize and secure in some or one of his Majesty's Ware-houses, all such Machines, Engines, Tools, Press, Paper, Utensils, or Implements, or Part or Parts thereof, and all and every such Models or Plans, or Part or Parts thereof, as such Officer or Officers shall find, and discover to be laid or put on Board, or intended to be laid or put on Board of any Ship, Vessel, or Boat which shall not be bound directly to some Port or Place in *Great Britain* or *Ireland*, contrary to the true Intent and Meaning of this Act, together with the Packages and all other Goods packed therewith, if any such there be, and they are hereby indemnified in so doing; and all Machines, Engines, Tools, Press, Papers, Utensils, and Implements, or Part or Parts thereof, Models or Plans, or Part or Parts thereof, together with the Packages, and other Goods packed therewith, so seized and secured as aforesaid, shall after Condemnation thereof, in due Course of Law, be publickly sold to the best Bidder, by Order of the Commissioners of the Revenue, and one moiety of the produce arising from the

except to *Great Britain*,

after condemnation thereof, to be publickly sold,

one moiety of produce to his Majesty,

the ſale thereof, after deducting the charges of Condemnation and Sale, ſhall be to the Uſe of his Majeſty, his heirs and Succeſſors, and the other Moiety to the officer who ſhall ſeize and proſecute the ſame as aforeſaid.

and the other to the officer.

V. And be it further enacted by the Authority aforeſaid, that from and after the paſſing of this Act, if the Captain or Maſter of any Ship, Veſſel, or Boat in this Kingdom, ſhall knowingly or deſignedly permit or ſuffer any Machine, Engine, Tool, Preſs, Paper, Utenſil, or Implement, or Part or Parts thereof, or any Model or Plan, Models or Plans, or Part or Parts thereof, by this Act prohibited to be exported as aforeſaid, to be put on Board his ſaid Ship, Veſſel, or Boat, every ſuch Captain, or Maſter ſhall, for every ſuch Offence, forfeit the Sum of Two hundred Pounds; and if the ſaid Ship, Veſſel, or Boat, ſhall belong to his Majeſty, his Heirs or Succeſſors, then the Captain or Maſter thereof ſhall not only forfeit the ſaid Sum of Two hundred Pounds, but ſhall alſo be incapable of holding any Office or Employment under his Majeſty, his Heirs and Succeſſors, in this Kingdom.

Captain of any ſhip permitting machines herein prohibited, to be put on board his ſhip,

forfeits, 200l.

and incapable of holding office.

VI. And be it further enacted by the Authority aforeſaid, That if any Cuſtomer, Comptroller, Surveyor, Searcher, Waiter, or other Officer of the Revenue in *Ireland*, ſhall take, or knowingly or willingly ſuffer to be taken any Entry outward, or ſhall ſign any Cocket, Warrant, or Sufferance for the ſhipping or exporting of any of the ſaid Machines, Engines, Tools, Preſs, Paper, Utenſils, or Implements,

Any officer of revenue, who ſhall take any entry outward, or ſign cocket, &c. of ſuch machines,

CHAP. IX.

Implements, or any Part or Parts thereof, or any of the said Models or Plans, or any Part or Parts thereof by this Act prohibited to be exported, or shall knowingly or willingly permit, or suffer the same to be done directly or indirectly, contrary to the true Intent and Meaning of this Act, every such Customer, Comptroller, Surveyor, Searcher, Waiter, or other Officer of the Revenue in *Ireland*, shall for every such Offence, forfeit the Sum of Two hundred Pounds, and shall also forfeit his Office, and be incapable of holding any Office or Employment under his Majesty, his Heirs and Successors, in this Kingdom.

forfeits. 200l. and his office.

Manner of recovering the penalties,

VII. And be it enacted by the Authority aforesaid, that the several Penalties and Forfeitures herein before mentioned (the Manner of Recovery whereof is not herein before particularly directed) shall and may be sued for and recovered by Action of Debt, Bill, Plaint, or Information in any of the Four Courts at *Dublin*, in the Name of his Majesty's Attorney General, or in the Name of some Officer or Officers of the Revenue of *Ireland*, wherein no Essoign, Protection, Privilege, Wager of Law, or more than one Imparlance shall be allowed; and that one Moiety of the said Penalties and Forfeitures shall go and be applied to the Use of his Majesty, his Heirs and Successors, and the other Moiety to the Use of such Officer or Officers of the Revenue as shall sue and prosecute for the same, after deducting the Charges of Prosecution from the whole.

one moiety to his Majesty, and the other to the officer.

VIII. And

CHAP. IX.

VIII. And be it enacted by the Authority aforeſaid, that from and after the paſſing of this Act, if any Perſon or Perſons ſhall have in his, her, or their Cuſtody, Power or Poſſeſſion, or ſhall collect, obtain, make, apply for, or cauſe, or procure to be made any ſuch Machine, Engine, Tool, Preſs, Paper, Utenſil, or Implement, or any Part or Parts thereof, or any ſuch Model or Plan, Models or Plans, or Part or Parts thereof as aforeſaid, with Intent to export, or that the ſame may be exported to ſome other Port or Place than *Great Britain*, or ſome Port in this Kingdom, and Complaint being made, upon the Oath of one or more credible Witneſs or Witneſſes before any Juſtice or Juſtices of the Peace, that there is Reaſon to believe ſuch Perſon or Perſons hath or have in his, her, or their Cuſtody, Power, or Poſſeſſion, or hath or have collected, obtained, made, applied for, or cauſed or procured to be made any ſuch Machine, Engine, Tool, Preſs, Paper, Utenſil, or Implement, or Part or Parts thereof, or any ſuch Model or Plan, or Models or Plans, or Part or Parts thereof as aforeſaid, with Intent to export, or that the ſame may be exported to ſome other Port or Place than *Great Britain*, or ſome Port in this Kingdom, then, and in any of the ſaid Caſes, it ſhall and may be lawful to and for the ſaid Juſtice or Juſtices of the Peace to iſſue his or their Warrant or Warrants to ſeize all ſuch Machines, Engines, Tools, Preſs, Papers, Utenſils, or Implements or Part or Parts thereof, and all ſuch Models or Plans, or Part or Parts thereof as aforeſaid, and to bring the Perſon or Perſons ſo complained of, before him or them, or ſome other of

Any perſon who ſhall have in his cuſtody, &c. any machine as herein, for exportation, except to *Great Britain*,

CHAP. IX.

his Majesty's Justices of the Peace for the same county, city, or Place; and if such Person or Persons shall not give such an Account of the Use or Purpose to which such Machines, Engines, Tools, Press, Papers, Utensils, or Implements, or Part or Parts, Models or Plans, or Part or Parts thereof, is, are, or were intended to be appropriated as shall be satisfactory to the Justice or Justices before whom he, she, or they shall be brought as aforesaid, then, and in such Case, it shall and may be lawful to and for such Justice or Justices to cause all such Machines, Engines, Tools, Press, Paper, Utensils, or Implements, or Part or Parts thereof, Models or Plans, or Part or Parts thereof, which shall have been so seized as aforesaid, to be detained, and also to bind the Person or Persons so charged to appear at the next Assizes, General Gaol-delivery, or Quarter Sessions of the Peace for the County, City, or Place where such Offence shall be committed, with reasonable Sureties for his, her, or their Appearance; and in Case such Person or Persons shall refuse or neglect to give such Security, then, and in such case, it shall and may be lawful to and for such Justice or Justices to commit such Person or Persons to the County-Gaol, Prison, or House of Correction, there to remain until the next Assizes or Quarter Sessions of the County, City, or Place where such Commitment shall be, and until he, she, or they shall be delivered by due Course of Law; and in Case any such Person or Persons shall be convicted upon any Indictment or Information against him, her, or them at such Assizes or Quarter Sessions of the Peace as aforesaid, of having in his, her, or their Custody,

Power

justice of peace to cause such machines to be seized, and to bind person in whose custody found to appear at next assizes, &c.

on refusal committed to prison,

on conviction,

CHAP. IX.

Power or Poſſeſſion, or of having collected, obtained, made, applied for, or cauſed, or procured to be made, any ſuch Machine, Engine, Tool, Preſs, Paper, Utenſil, or Implement, or Part or Parts thereof, Model or Plan, or Part or Parts thereof, with ſuch Intent as aforeſaid, then and in ſuch Caſe, the Perſon or Perſons ſo convicted, ſhall, for every ſuch Offence, forfeit and loſe all ſuch Machines, Engines, Tools, Preſs, Papers, Utenſils, or Implements, or Part or Parts thereof, Models or Plans, or Part or Parts thereof, which ſhall be ſo ſeized and detained, and alſo the Sum of Two hundred Pounds, and ſhall ſuffer Impriſonment in the common Gaol of the County, City, or Place wherein ſuch Offender or Offenders reſpectively ſhall be convicted, for the Space of Twelve Months, without Bail or Mainprize, and until ſuch Forfeiture ſhall be paid: Provided nevertheleſs, That no Perſon ſhall be proſecuted for any of the Offences aforeſaid in this Clauſe mentioned, unleſs ſuch Proſecution ſhall be commenced within the Space of Twelve Months next after ſuch Offence ſhall be committed.

to forfeit machines, &c.

as alſo 200l. and ſuffer impriſonment for 12 months.

Proſecution to commence in 12 months after offence.

IX. And be it further enacted by the Authority aforeſaid, That the reſpective Forfeitures by this Act inflicted upon Offenders againſt the ſame, ſhall, when recovered (where the ſame is not by this Act otherwiſe provided) go and be applied to the Uſe of the Informer, after the Expences of the Proſecution are paid.

Forfeitures (where not otherwiſe provided) to informer, after expence of proſecution.

CHAP. IX.

Suit or action, against any person for what he shall do in pursuance of this act, to commence in 6 months; may file common bail, &c. if plaintiff become nonsuit, &c.

X. And be it further enacted by the Authority aforesaid, That if any Suit or Action shall be commenced against any Person for what he shall do in pursuance of this Act, such Suit or Action shall be commenced within Six Months next after the Fact committed, and the Person so sued may file common Bail, or enter a common Appearance, and plead the General Issue, Not Guilty, and may give this Act and the special Matter in Evidence, and if the Plaintiff or Prosecutor shall become Nonsuit, or suffer Discontinuance, or if a Verdict pass against him or her, or if upon Demurrer, Judgment shall be given against the Plaintiff, the Defendant shall recover treble Costs.

defendant shall recover treble costs.

Nothing herein to prevent wool cards or stock cards, not above 4s. *per* pair, and spinners cards not above 1s. 6d. from being exported to *America*.

XI. Provided always, That nothing herein contained, shall extend to the preventing Wool Cards or Stock Cards, not exceeding in Value Four Shillings *per* Pair, and Spinners Cards not exceeding in Value One Shilling and Six Pence *per* Pair, used in the said Woollen Manufacture, from being exported to any of his Majesty's Colonies or Plantations in *America*.

Liberty to *Turkey* company to import into this kingdom, goods as usual from *Turkey*, &c,

XII. And be it enacted by the Authority aforesaid, That from and after the passing of this Act, and during the Continuance of the present Hostilities, it shall and may be lawful for any Person or Persons admitted into, and made free of the Company of Merchants trading into the *Levant* Seas, commonly called or known by the Name of the *Turkey* Company, to import into this Kingdom any Goods,

Goods or Commodities which have been uſually heretofore, or may by Law be imported from *Turkey* or *Egypt*, or from any Place within the Dominions of the Grand Seignor within the *Levant* Seas, in any Ship or Veſſel built in, or belonging to *Great Britain* or *Ireland*, navigated according to Law, or in any Ship or Veſſel belonging to any Kingdom or State in amity with his Majeſty, his Heirs or Succeſſors, navigated by foreign Seamen from any Port or Place whatſoever in either or any of ſuch Ships or Veſſels, upon Payment of the ſame Duties as the like Goods would be ſubject and liable to if imported in *Britiſh* or *Iriſh* Ships directly from the Place of their Growth, Production, or Manufacture; but if ſuch Goods ſhall be imported in any foreign Built Ship or Veſſel, then and in ſuch Caſe, the Goods ſo imported, ſhall be ſubject to the Alien's Duties, if ſuch Goods would have been ſubject and liable thereto if this Act had not been made.

if in foreign built ſhip, ſubject to alien's duties.

XIII. Provided always, and be it further enacted by the Authority aforeſaid, That no Entry ſhall be ſuffered to paſs at the Cuſtom-houſe for any ſuch Goods of the Growth, Production, or Manufacture of *Turkey* or *Egypt*, or of any of the Dominions of the Grand Seignor, as before the paſſing of this Act might be imported only from ſuch Ports or Places in the *Streights* or *Levant* Seas as are within the Dominions of the Grand Seignor, and which by the Authority of this Act are permitted to be imported in Manner aforeſaid, until the Perſon importing or entering the ſame, ſhall produce

No entry ſuffered to paſs for goods of *Turkey*, &c. as herein mentioned,

until certificate of collector of duties for *Turkey* company, of the importer's being

CHAP. IX.

produce to the Collector or other proper Officer of his Majesty's Revenue at the Port of Importation, a Certificate, under the Hand of the Collector of the Duties for the said *Turkey* Company, certifying such Person is free of the said Company, and that he has paid the Duties imposed on said Goods by the said Company, and has conformed in all Respects to the Rules and Regulations of the said Company relative thereto.

free of the said company, and paid the duties, &c.

XIV. And be it further enacted by the Authority aforesaid, That from and after the passing of this Act, and during the Continuance of the present Hostilities, any Goods or Commodities of the Growth, Product, or Manufacture of any Place or Country within the *Streights* or *Levant* Seas, which have been usually heretofore, or may by Law be imported from any Port or Place in *Europe* within the *Streights* of *Gibraltar*, except such Goods or Commodities as might heretofore be imported only from such Ports or Places as are within the Dominions of the Grand Seignor, shall and may during the Continuance of this Act, be imported and brought by any Person or Persons whatsoever from any Port or Place whatsoever, not being within the Dominions of the Grand Seignor, in any Ship or Vessel built in, or belonging to *Great Britain* or *Ireland*, navigated according to Law, or in any Ship or Vessel belonging to any Kingdom or State in amity with his Majesty, his Heirs or Successors, navigated with foreign Mariners, upon Payment of the same Duties as the like Goods would be subject and liable to if imported directly from the Place

During present hostilities; goods of any place within the Streights or Levant usually imported, save as herein is excepted.

may be brought by any person, from any port, not within dominions of the G. S. in *English* or *Irish* shipping, &c. or ship belonging to kingdom in amity with his Majesty, &c. as therein.

Place of their Growth, Production, or Manufacture; and if any ſuch Goods ſhall be imported in any foreign built Ship or Veſſel, then, and in ſuch Caſe, the Goods ſo imported ſhall be ſubject to the Alien's Duties, if ſuch Goods would have been ſubject and liable thereto by Law if this Act had not been made.

And any perſon from the paſſing of this act and during the preſent hoſtilities, may import any goods of any Iſland, &c. belonging to *Portugal*, in any ſhip belonging to ſubjects of *Portugal*.

XV. And whereas ſeveral Articles cannot, by Reaſon of the preſent Hoſtilities, be imported in Shipping navigated according to the Laws now in force without great Hazard and Expence to the Importers thereof; and whereas it will tend to the general Accommodation and Advantage of the Trade and Manufacture of this Kingdom, if ſome temporary Relief be given in the Premiſes: For Remedy whereof, be it enacted by the Authority aforeſaid, That from and after the paſſing of this Act, and during the Continuance of the preſent Hoſtilities, it ſhall and may be lawful for any Perſon or Perſons to import any Goods or Commodities of the Growth, Production, or Manufacture of any Iſland, Colony, or Plantation belonging to or under the Dominion of the Crown of *Portugal* into this Kingdom, in any Ship or Veſſel belonging to any of the Subjects of the Crown of *Portugal*, from any Port or Place in *Portugal*, or the *Weſtern Iſlands* commonly called the *Azores* or *Madeira Iſlands*, any Law, Cuſtom, or Uſage to the contrary notwithſtanding.

As alſo may import wool, barrilla, jeſuits bark, linen yarn, hemp, flax and flax-

XVI. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Time, and

CHAP. IX.

seed, indigo, and cochineal, as herein.

and during the present Hostilities, it shall and may be lawful for any Person or Persons to import into this Kingdom all Sorts of Wool, Barrilla, Jesuits Bark, Linen Yarn, Hemp, Flax, and Flax-seed, Indigo, and Cochineal from any Country or Place whatsoever, in any Ship or Vessel belonging to any Kingdom or State in amity with his Majesty, his Heirs and Successors, navigated by foreign Seamen, any Law, Custom, or Usage to the contrary notwithstanding.

Goods imported in foreign ships, subject to alien's duty, &c.

XVII. Provided always, That such Goods as shall in pursuance of this Act, be imported in any foreign Ship or Vessel, shall be subject and liable to the Alien's and all other Duties in the same Manner as they should be liable to by Law, if such Ships were of the Built of the Country of which the Goods are the Growth, Production, or Manufacture.

Until 25 March, 1784, lawful for any person to import from any place organized thrown silk of *Italy*, except as herein.

XVIII. And be it further enacted by the Authority aforesaid, That from and after the passing of this Act until the Twenty-fifth Day of *March*, One thousand seven hundred and eighty-four, it shall and may be lawful to and for any Person or Persons to import into this Kingdom, from any Port or Place, or in any Ship or Vessel whatsoever, Organized Thrown Silk of the Production or Growth of *Italy*, not being coarser than the Sort thereof known and distinguished by the Name of Third Bolonia, and not being Tram Silk, any Law to the contrary notwithstanding.

FINIS.

AN

# ACT

FOR

The Improvement of the City of Dublin, by making Wide and Convenient Paſſages through the ſame; and for regulating the Coal Trade thereof.

DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty, 1782.



DUBLIN:

Printed by the Executors of DAVID HAY, Printer to the Kings
most Excellent Majesty, 1782.

Anno Regni viceſimo primo & ſecundo

GEORGII III. Regis.

AN

# ACT

FOR

## The Improvement of the City of Dublin, by making wide and convenient Paſſages through the ſame; and for regulating the Coal Trade thereof.

WHEREAS many of the Streets in the City of *Dublin*, are, from their narrowneſs, very inconvenient to the Perſons neceſſarily reſorting to the ſame, and it is juſt and proper, that a local Fund ſhould be raiſed for defraying the Expences that may be incurred by rendering the Paſſages through the ſaid City wide and convenient: Be it Enacted by the King's Moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament Preamble

From 1ſt May, 1782, to 25th March 1788, there ſhall be paid an additional Duty of 1s. for every Ton of Coals, not of the Produce of this Kingdom, brought to Dublin.

Parliament aſſembled, and by the Authority of the ſame, That from and after the Firſt Day of *May*, One thouſand ſeven hundred and eighty-two, until the twenty-fifth Day of *March*, which ſhall be in the Year One thouſand ſeven hundred and eighty-eight, there ſhall be granted, raiſed, collected, levied, and paid to Your Majeſty, Your Heirs, and Succeſſors, a net additional Duty of One Shilling for and upon every Ton of Coals, not being the produce of this Kingdom, which ſhall be imported or brought into the Harbour of Dublin, during the time aforeſaid, and ſo in proportion for any greater or leſs Quantity; the ſaid Duty to be paid over and above all Duties now payable for the ſame.

Said Duty ſhall be paid by Vice-Treaſurer to Commiſſioners, appointed for making a convenient Paſſage from Eſſex-Bridge to the Caſtle.

II. And be it further Enacted by the Authority aforeſaid, That the ſaid additional Duty, and all Money owing thereby, ſhall be paid by your Majeſty's Vice Treaſurer or Vice Treaſurers, Ray Maſter or Receiver General, his or their Deputy or Deputies, to the Commiſſioners appointed for making a wide and convenient Way, Street and Paſſage from *Eſſex-Bridge* to the Caſtle of *Dublin*, or any twelve of them; to be by them applied in Manner herein after mentioned: And that it ſhall and may be lawful to and for the ſaid Commiſſioners, or any twelve or more of them, with the Approbation of the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, at any Time or Times hereafter, by Writing under their Hands and Seals, to nominate and appoint ſuch Perſons to be Secretary and Clerk reſpectively

Said Commiſſioners, or any 12, may appoint a Secretary and Clerk. 200*l.* a Year for Secretary;

reſpectively as they ſhall think fit; and the ſame to remove from Time to Time, and to appoint others in their Room with the like Approbation: And that the ſaid Commiſſioners, or any Twelve or more of them, ſhall appoint ſuch Allowance or Salary, unto ſuch Secretary and Clerk reſpectively, as they ſhall think reaſonable, ſo as ſuch Allowance or Salary do not exceed the Sum of Two Hundred Pounds by the Year for the ſaid Secretary, nor Fifty Pounds by the Year for the ſaid Clerk.

and 50*l.* for Clerk.

III. And be it further Enacted by the Authority aforeſaid, That the Allowances and Salaries aforeſaid, and all ſuch Coſts and Charges as ſhall be expended in obtaining and paſſing this Act, together with all ſuch other neceſſary Coſts, Charges and Expences, as the ſaid Commiſſioners, or any of them, ſhall be at or put to in the Execution of the Truſts and Powers hereby veſted in them, ſhall be paid out of the ſaid additional Duty and Money ariſing by Virtue of this Act.

Said Salaries and the Expences of obtaining this Act, &c. ſhall be paid out of ſaid Duty.

IV. And be it further Enacted by the Authority aforeſaid, That the ſaid Commiſſioners, or any Nine or more of them, ſhall apply the whole of the Monies ariſing by Virtue of this Act, which ſhall remain after ſuch Payments as aforeſaid, to the making One or more convenient Street or Streets, Paſſage or Paſſages, from his Majeſty's Caſtle of *Dublin* to the Parliament Houſe and *College-Green*, in ſuch Direction

Said Commiſſioners or any nine, ſhall apply the Monies remaining after ſuch Payments, as aforeſaid, to making a Paſſage from the Caſtle to the Parliament Houſe.

Direction or Directions, as they, or any Nine or more of them ſhall think proper.

So much of 5000*l.* granted 17th and 18th Geo. 3. as remain unexpended, ſhall be applied for the Purpoſe of this Act.

V. And be it further Enacted by the Authority aforeſaid, That ſo much of the Sum of Five Thouſand Pounds, formerly granted to the ſaid Commiſſioners by Virtue of an Act paſſed in the Seventeenth and Eighteenth Years of Your Majeſty's Reign, intituled, "An Act to direct the Application of the Sum of Five Thouſand Pounds, granted this Seſſion to the Commiſſioners appointed by Act of Parliament for making wide and convenient Paſſages, through the City of *Dublin*; and for the further Improvement thereof;" to be expended in widening that Part of the Approach from His Majeſty's Caſtle of *Dublin* to the Parliament Houſe, between the Caſtle Gate and *George's-Lane*, as ſhall remain unexpended, ſhall be applied by the ſaid Commiſſioners, or any Nine or more of them, in Aid of the Duty hereby granted towards the Purpoſes aforeſaid, any Law to the contrary notwithſtanding.

When the aforeſaid Paſſages are made, and other expences defrayed, the Monies ariſing by this Act ſhall be applied to making ſuch other Streets, &c. as any 9 Commiſſioners appoint.

VI. And be it further Enacted by the Authority aforeſaid, That ſo ſoon as ſuch Street or Streets, Paſſage or Paſſages as aforeſaid, ſhall be made, and after Payment of the Salaries, and other neceſſary Coſts and Charges herein before mentioned, it ſhall and may be lawful, to and for the ſaid Commiſſioners, or any Nine or more of them, to apply the ſaid additional Duty, and the Monies ariſing by Virtue of this Act, to the making or widening ſuch other Ways, Streets or Paſſages through the ſaid City, for the Improvement thereof,

thereof, as they, or any nine or more of them ſhall appoint; or in widening the ſeveral Roads and Approaches to the ſaid City, within Two Miles of the ſame, to ſuch Breadth, not leſs than One Hundred Feet, as they, or any Nine or more of them ſhall direct.

Or the approaches to the City.

VII. And be it Enacted by the Authority aforeſaid, That for the more effectually carrying this Act into execution, it ſhall and may be lawful for the ſaid Commiſſioners, or any nine or more of them, to contract with any Perſon or Perſons for executing the whole or any Part thereof, and to Aſſign to ſuch Perſon or Perſons, the whole of the Monies which ſhall ariſe by Virtue of this Act; and the reſidue of the ſaid Sum of Five Thouſand Pounds, ſubject to the Payment of the ſaid Salaries, and neceſſary Expences as aforeſaid, until ſuch Time, as ſuch Perſon or Perſons ſhall be paid thereout, the whole of the Money, he or they ſhall have contracted for, together with Intereſt, after the Rate of Five Pounds per Cent. per Annum, for ſuch Sum as ſhall appear, on every quarterly ſettlement of his or their Account, to have been advanced by him or them, over and above his or their Receipts, out of the ſaid Monies.

Commiſſioners may Contract for carrying this Act into Execution.

VIII. Provided always, That no ſuch Contract ſhall be made, or deemed to be, or be good or valid, unleſs the Perſon or Perſons ſo contracting with the ſaid Commiſſioners, or any Nine or more of them, ſhall give ſufficient ſecurity to execute or finiſh the Work which

Not to be valid if Security be not given by Contractors to finiſh the Work in two Years.

which he or they shall so contract for, within two Years from the Date of such Contract; and that if such Work be not finished within the Time mentioned in such Contract, such Person or Persons shall, from and after the said Time, cease to receive any of the said Monies arising by this Act, and shall lose and be liable to the Payment of all Monies theretofore received out of said Duties, or advanced by such Person or Persons so contracting with the said Commissioners, any Thing in the said Contract to the contrary notwithstanding; to be recovered by the said Commissioners, or by any Person who shall institute a Suit in their Names, or on their Behalf, by Action of Debt, Bill, Plaint, or Information, in any of your Majesty's Courts of Record in *Dublin*, over and above any Penalty or Penalties to be incurred for such Default, for, or on Account of any Security to be entered into as aforesaid; which Sum or Sums, when so recovered, shall be applied to the Purposes of this Act.

If not finished agreeable to Contract, the Penalty

IX. And be it Enacted by the Authority aforesaid, That the said additional Duty hereby granted, shall be raised, answered, collected and paid to your Majesty, your Heirs and Successors, at the same Time, and in like Manner, except that the same shall not be bonded for, or any Discount allowed for prompt Payment, and shall and may be sued for, and recovered in such Manner and Form, and by such Ways and Means, under such Penalties and Forfeitures, and with such Powers and Authorities, as are prescribed and appointed in and by an Act made in the Fourteenth and Fifteenth Years

Said additional Duty shall be raised and paid in like Manner, except as to Bonding or Discount for prompt Payment, as by 14 & 15 Ch. II.

Years of the Reign of King Charles the Second intitled, "An Act for ſettling the Exciſe, or new Impoſt upon His Majeſty, his Heirs and Succeſſors, according to the Books of Rates, therein inſerted;" as fully and effectually to all intents and Purpoſes as if the ſame were particularly mentioned, and Re-enacted in this preſent Act, with like Remedy of Appeal, to and for the Party or Parties who ſhall think him, her, or themſelves injured or aggrieved, as in the ſaid Act is provided.

X. And whereas, The allowing all Perſons who ſhall be inclined to deal largely in the Coal Trade, and to import at the moſt convenient Seaſons of the Year, ſuch Quantities of Coals as they ſhall think proper, and to ſtore the ſame, will tend to procure a better, more certain, and cheap Supply of Coals for the ſaid City of *Dublin*, and tend much to relieve the Manufacturers and poor Inhabitants of the ſaid City: Be it Enacted by the Authority aforeſaid, That ſo much of an Act, paſſed in the Sixth Year of the Reign of his late Majeſty King George the Firſt, intitled, "An Act for the more effectual preventing the Engroſſing and Regrating of Coals in this Kingdom;" and of every other Act or Acts of Parliament heretofore made in this Kingdom, as tend in any Degree to prevent any Perſon or Perſons, Bodies Politic or Corporate, from buying or laying up in One Year more than a certain Quantity of Coals, or to give the Lord Mayor, or any Magiſtrate, Miniſter, or Church Warden, a Power to enter the Cellars, Houſes, or Yards of any Perſon buying Coals, and to

So much of an Act 6 Geo. II. and every other that tend to prevent any Perſon or Perſons from buying more than a certain Quantity of Coals, &c.

Or that give Lord Mayor Power to direct Coals to be ſold, or limit the Number of Factors, &c.

direct the Coals therein to be ſold, or to give the Lord Mayor of the City of *Dublin* a Power to compel to be brought up to the Quay and ſold, any Coals on board any Ship or Gabbard, which Coals ſhall have been previouſly Sold to any Perſon reſident in the ſaid City of Dublin, or any Perſon or Perſons trading or dealing in Coals, or to limit the Number of Factors, Burſers, or Agents, for buying and ſelling Coals in the City of Dublin, or, to require them, or any Perſon purchaſing Coals for Sale, or keeping any Yard therein for ſelling Coals, to take out any Licence on Account of the ſame, or give Security, or take any Oath as a Factor, Burſer, or Agent, or to prevent any Perſon keeping a Gabbard, Lighter, or Boat for the Purpoſe of carrying Coals, ſhall be, and are hereby repealed and made null and void.

Are repealed.

Every Perſon is at Liberty to buy and ſell Coals as they chooſe.

XI. And be it Enacted by the Authority aforeſaid, That every Perſon or Perſons, Bodies politic or corporate, ſhall be at full Liberty to buy and ſell Coals, at ſuch Prices and Times, in ſuch Manner and Quantities, and from, and to ſuch Perſons, as he, ſhe, or they ſhall chooſe; any Law to the contrary in any wiſe notwithſtanding.

Coals intended for Glaſs, Sugar, & Salt Manufactures are exempted from ſaid Duty.

XII. And be it further Enacted by the Authority aforeſaid, That all Coals imported into the ſaid Harbour of Dublin, which ſhall be intended or purchaſed for the uſe of the Glaſs, Sugar, and Salt Manufactures in the ſaid City, ſhall be exempted and diſcharged from

from the payment of the ſaid Additional Duty impoſed by this Act.

To be proved on Oath.

XIII. Provided always, That the Importer or Purchaſer of ſuch Coals, ſhall at the Time of Entry thereof, make Oath before the Collector, or other chief Officer of the ſaid Port, who is hereby impowered and required to adminiſter the ſame, that the ſaid Coals are purchaſed, and *bona fide* intended for the Uſe of the Glaſs, Sugar, or Salt Manufactures in the City of *Dublin*, and for no other Uſe whatſoever; and if any Perſon or Perſons ſhall knowingly ſwear any Thing which is falſe in ſuch affidavit, he or they ſhall, upon Conviction thereof, ſuffer ſuch Puniſhment as Perſons convicted of wilful and corrupt Perjury are by the Laws of this Realm ſubject to.

Penalty on Falſe Swearing.

If ſold for any other Purpoſe, Penalty 100l.

XIV. Provided alſo, That if the ſaid Importer or Purchaſer ſhall ſell or uſe the ſaid Coals, or cauſe the ſame to be ſold or uſed for any other Purpoſe whatſoever; that then, and in every ſuch Caſe, ſuch Perſon or Perſons ſhall forfeit the Sum of One Hundred Pounds, to be recovered, as by the ſaid Act of the Fourteenth and Fifteenth Years of King Charles the Second is directed; to be applied to the Purpoſes of this Act.

Separate Account kept of Duties, and Commiſſioners of Revenue

XV. And be it further Enacted by the Authority aforeſaid, That a ſeparate and diſtinct Account ſhall be kept by the proper Officer of the Duties hereby granted, and that the Commiſſioners of his Majeſty's Revenue

shall return weekly Abstracts to Accountant General, and Accountant General to Vice Treasurer, &c.

Revenue shall return the Weekly Abstracts from the Collector of the Port of *Dublin* to the Accountant General, and that the Accountant General shall return a separate Account of the said Duties to the Vice Treasurer, or Vice Treasurers, his or their Deputy or Deputies, and that the said Collector shall take a separate Receipt for the same, when paid into his Majesty's Treasury; which said Receipt, the Vice Treasurer, or Vice-Treasurers, or his or their Deputy or Deputies is, and are hereby required to give accordingly.

No Fee to Vice Treasurer or any other Officer.

XVI. And be it Enacted by the Authority aforesaid, that neither the Six-Pence per Pound, nor any other Fee, shall be payable to, nor be deducted, or received by the Vice Treasurer, or Vice Treasurers, Receiver, or Pay Master General, Clerk of the Pells, or any other Officer, or Officers of this Kingdom, for, or on Account of the issuing or Payment of any Sum, or Sums of Money, arising by, or which shall be received for or on Account of the Aids hereby granted to his Majesty, or any Payment to be made in pursuance thereof.

Secretary to said Commissioners shall give Security.

XVII. Provided always, that any Person who shall be appointed Secretary to the said Commissioners, shall, before he enters into Office, give a sufficient Security, to be approved of by the said Commissioners, or any nine or more of them, for the duly Executing of said Office, and for the accounting for all such Sums of Money as he shall receive.

FINIS.

AN

# ACT

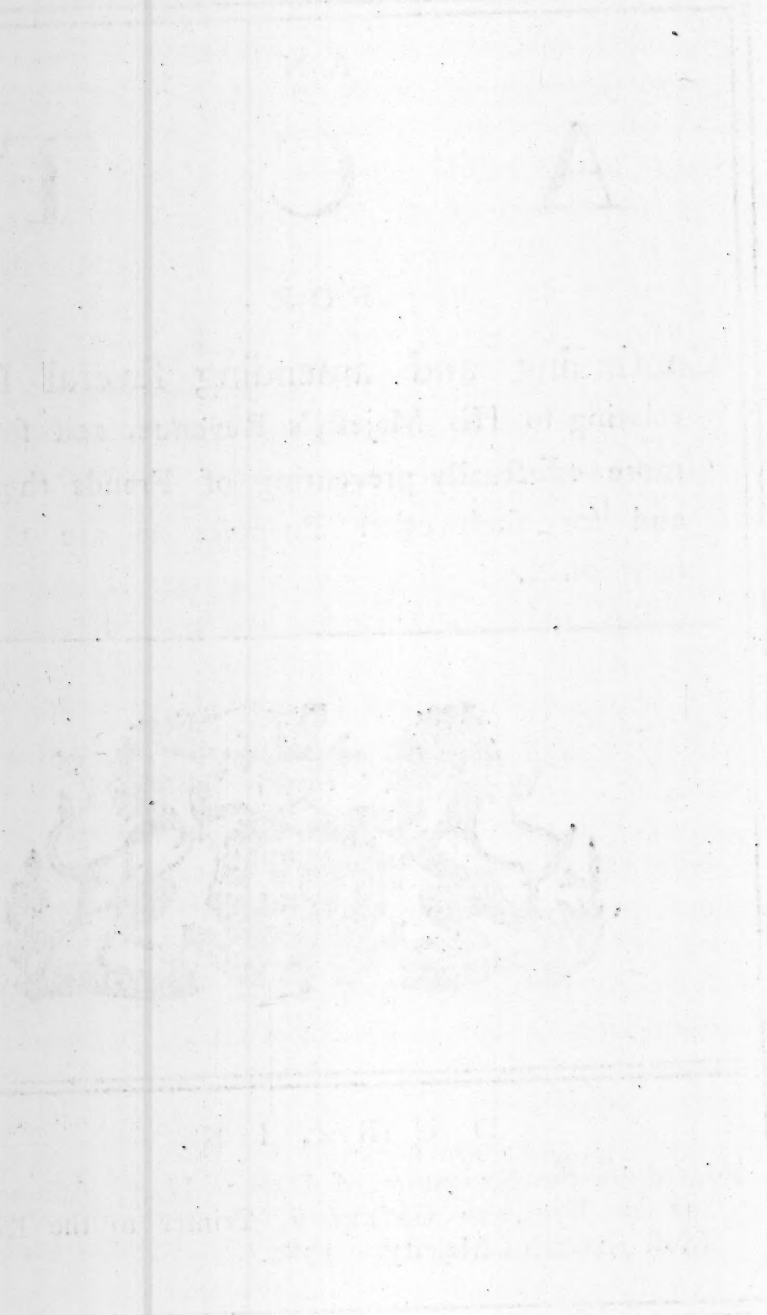
FOR

Continuing and amending ſeveral Laws relating to His Majeſty's Revenue, and for the more effectually preventing of Frauds therein; and for ſuch other Purpoſes as are therein mentioned.



DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.



# A TABLE OF CONTENTS.

SECTION. Page

RECITAL of Part of the Act, 33 Geo. 2. relating to the exporting of Spirits diſtilled in this Kingdom,—alſo Part of the Stat. 19 & 20 Geo. 3. relating thereto,—from the paſſing of this Act, ſo much of the ſaid Acts, and all other Acts relating to Drawbacks on the Exportation of ſuch Spirits, repealed. 1, 2, 3

II. And of what Strength Spirits diſtilled here, and ſhipped for Exportation, and for which any Allowance or Drawback ſhall be claimed, and the Drawback for which the Perſon who exports the ſame (except to the Places herein excepted) ſhall be intitled. 3

III. Further drawback on Exceſs in ſtrength of exported Spirits. 4

IV. What Sum drawbacks ſhall not exceed. ibid.

V. Proviſo as to the non-repayment of the duty, drawback, or allowance on Exportation in Proportion to the Contents of the Caſks or Burthen of the Veſſel, or under the ſtrength herein, except, &c. ibid.

SECTION. Page

VI. The Requiſites and Conditions on which only Spirits may be exported, —the Certificate to be given thereon, and Payment to be made by the Collector, &c. 5

VII. The Condition on which any Permit for Exportation ſhall be granted —the Oath to be taken by the Exporter. 5, 6

VIII. The Certificate to be given by the Officer of the Port before any drawback ſhall be paid for ſuch Spirits ſhipped for Exportation,—and the Oath to be taken by the Exporter. 7

IX. The Bond and Condition thereof to be entered into by the exporter of ſuch Spirits, before he ſhall be entitled to receive any allowance or drawback,—the Condition being performed, or the Ship loſt at Sea, or taken by Enemies, the Bond to be given up to be cancelled. 7, 8

X. Quakers affirmation, inſtead of an oath. 8

XI. Spirits, if for exportation, and afterwards relanded here, or in other Ports or Places herein mentioned, without Licence, or unleſs it be in diſtreſs of Weather, the Perſon having care of ſuch Ship, and the exporter, to forfeit treble the Value. ibid.

XII. Forging or counterfeiting any of the aforeſaid Certificates, the penalty. 9

XIII. Recital of further Clauſes in the ſaid Act, 19 & 20 G. 3. relating to Diſtillers,—Ibidem. 10

XIV. Ibidem.—Ibidem. 11

XV. Ibidem. 12

XVI. From the 24th of June, 1782, ſo much of the ſaid laſt mentioned Clauſes, repealed. 13

XVII. And from thence every Diſtiller is to be charged as hereafter is mentioned from the day on which his or her Still ſhall be unlocked at his or her deſire, and ſo after every future declaration of ſuch Diſtiller to have his or her Still unlocked, &c. ib.

XVIII. And how from the ſaid laſt mentioned time the Stills of Strong Water Diſtillers are to be ſet up and fixed, or the Penalty. 14

XIX. And how Stills containing leſs than 1000 Gallons, until taken down and placed as hereafter is mentioned are to be charged. 15

XX. And

SECTION. Page

XX. And how a Diſtiller, being a Maker of Spirits, who ſhall have a Still of 1000 Gallons or upwards, ſhall be charged with and pay Exciſe after ſuch Diſtiller hath had the ſame unlocked. ib.

XXI. And how, where a Still is under 1000 and not leſs than 500 Gallons Content. 15

XXII. And how where under 500, and not leſs than 200 Gallons Content. 16

XXIII. Diſtillers who intend to diſcontinue diſtilling, may, after 28 days from the day of unlocking their Still, do ſo, firſt giving the notice herein, and the after proceedings of the officer to lock, or take down the Stills to be according to the contents thereof,—and if hindered from ſo doing, Exciſe to be continued to be paid as if no ſuch notice had been given of diſcontinuing. 17, 18

XXIV. Still of 1000 Gallons or upwards, or the works wherein ſet, found warm 24 hours after locked, diſtiller to forfeit 50l. unleſs opened on a new declaration as herein after. 18

XXV. The like as to Stills under 1000 Gallons;—ſo, if replaced. 19

XXVI. Four Days Notice to be given by a Diſtiller, after diſcontinuing, to the Officer of the Walk, of his deſire to work again before proceeding thereon. ib.

XXVII. Perſons having Stills in their cuſtody of more than 200 Gallons ſet or unſet, to be deemed common Diſtillers, and ſubject to like regulations. ib.

XXVIII. And from the 24th of June aforeſaid, every Diſtiller uſing any Cooler, through the Center of which a Frame or Stage of Wood as herein, ſhall not be erected and kept fixed,—or which ſhall not be screwed down, &c. as herein,—or ſhall alter, &c. the level, &c. of any Cooler made uſe of, without the Notice herein firſt given to the Officer, &c.—or who ſhall not on Demand of ſuch Officer, furniſh him with a Ladder to ſuch Cooler, &c. ſhall, for every ſuch Offence, forfeit 20l. 20

XXIX. The Quantity of Wort, or Pot Ale, to put into Backs or Coolers,—and the Contents of the Veſſels to put Low Wines or Singlings in,—or in each caſe the Penalty. 21

XXX. The times in which Pot Ale or Waſh made of *Corn*, *Sugar* Waſh or Waſh made of *Molaſſes*,—and Waſh made of Sweet Waters, ſhall be reſpectively diſtilled, or to be conſidered as new Waſh, and charged accordingly. ib.

XXXI.

SECTION. Page

XXXI. And Perſons carrying Spirits, &c. in any veſſel or veſſels containing more than four Gallons, not producing a Permit on demand, the Forfeiture and Penalty. 22

XXXII. Unlicenced Diſtillers, or Retailers of Spirits, having above four Gallons in their Cuſtody, without a Permit, how conſidered, and to what ſubject. 22, 23

XXXIII. No Licence to be granted from the time aforeſaid, for any new Still of leſs than 500 Gallons, except as herein is excepted. 23

XXXIV. And no Brazier, &c. to make any Still which ſhall contain more than 12 Gallons, and which ſhall not contain 500 Gallons, without Licence as herein, or to be ſubject to the Forfeiture and Penalty herein. 23, 24

XXXV. Stills found in the Poſſeſſion of any Perſons, ſave as herein, not licenced as herein, the Forfeitures. 42

XXXVI. And Diſtillers who ſhall have Stills of 1000 Gallons or upwards, and ſhall during the time ſuch Still ſhall be unlocked, diſtil therewith ſuch Charges of Waſh, or Pot Ale, in the time, and may keep a ſmall Still as herein, for the Purpoſe of diſtilling Low Wines, or Singlings only; and if otherwiſe uſed, to forfeit 100l. 25

XXXVI. No Perſon to be licenced to carry on the Trade of diſtilling Spirits, unleſs he ſhall perfect a Bond to his Majeſty of 200l. Penalty, to pay Exciſe for the time herein mentioned. ib.

XXXVII. The allowances or abatements *per Cent.* to be made to Diſtillers in the Payment of the Exciſe, according to the Contents of their Stills. 26

XXXVIII. Licences to make or diſtil Strong Waters, to be granted only to Perſons living in Market Town, unleſs a Gauger be ſtationed there,—and on change of reſidence by the Perſon to whom granted, to be void. 26, 27

XXXIX. No hole to be in the head or breaſt of any Still, through which it may be charged,—and the quantity of Wort or Pot Ale only, to be ſet in Backs at a Time. 27

XL. The Tickets by Law to be fixed to Caſks, containing Spirits, for what time, and how to remain thereon. ibid.

XLI. The Minute Books to be kept by them in their Breweries or Diſtilleries, to be delivered to them for the purpoſe, by the Exciſe Officer, and

SECTION. Page

and the Entries to be made by him therein.—their neglecting or refuſing to keep ſuch Book, or wilfully tearing or altering &c. the ſame, or refuſing to produce or deliver the ſame to the Officer, the Penalty. 28, 29

XLII. The Owner or Occupiers of Places adjoining to ſuch Breweries or Diſtilleries, or perſons employed by them, refuſing Officers to enter and ſearch, &c. the penalty. 29

XLIII. And the Power of Proceeding, to be by the Officer in Caſe of non-attendance of any Perſon there. 30

XLIV. The Officer to repair any Damage done by Force, if no Liquor be found. ibid.

XLV. Door, broken or forced, opening into or from the Brewery or Diſtillery, and refuſal by ſuch Brewer or Diſtiller, Perſon employed to ſhew Stock, to open the ſame on Demand, &c. the Penalty. 31

XLVI. Refuſal &c. by them or their Wives, or the Perſons giving Entrance to the Officers, to ſhew Stock or to make the Declaration herein on Demand, the Penalty ibid.

XLVII. The Brewing and Diſtilling Trades carried on by, in the Name, or for the uſe of Perſons under the Age of 21 Years, the Perſons ſo carrying on the ſame, liable to the Payment of the Exciſe, and ſuch Regulations and Reſtrictions as Perſons of full Age. 32

XLVIII. Into Caſks of what Meaſure Common and Retailing Brewers of Beer and Ale ſhall Tun and deliver Strong Beer and Ale,—and the Forfeiture for acting contrary thereto. 32, 33

XLIX. The Contents to be of the Caſks for the Strong Beer, Ale, Guile, or Wort of Common or retailing Brewers, and the Penalties, &c. in caſe of exceedings, and how to be rated, &c.—but not to prevent ſuch Brewers from ſtoring their ſaid Liquors in the Veſſels herein preſcribed. 33, 34

L. Perſons uſing any ſcheme or device, by any Conſideration of Money or otherwiſe to evade the Act 19 & 20 Geo. 3. in buying or ſelling ſtrong beer and ale at lower prices than therein are aſcertained, the forfeiture therefore both by ſeller and buyer.—ſo of ſtrong beer or *Porter:* 34, 35

LI. The buyer may be an evidence againſt the ſeller, and the ſeller againſt the buyer; and if either be the informer, to be diſcharged of the penalty, and intitled to the moiety of the penalty. 36

LII. The

SECTION. Page

LII. The notice to be given of the name and firname of perſons concerned as partners, &c. in any Brewery or Diſtillery to the Collector, &c. or the penalty. 36, 37

LIII. The prices ſtrong beer, ale, porter, and ſmall beer are to be ſold at. 37

LIV. *Conſtables* refuſing to attend revenue officers on requeſt where it is their duty, the Penalty. 37, 38

LV. Recital of an Act 1ſt of his preſent Majeſty againſt lending or hiring out without Licence, private Brew Houſes, with or without Utenſils, and of the forfeitures for Offences therein. 38

LVI. Upon trial thereof, the letter out to hire, or the lender, or the Perſon to whom let or lent, or if either ſhall be the Informer, may give evidence on ſuch Trial, and ſhall be diſcharged of the Penalties, and the Utenſils to be forfeited, &c. 39

LVII. How and when common Brewers of Malt Liquors and Diſtillers of Spirits and Strong Waters, are to make their weekly entries of the Quantities of their Brewings and Diſtillings, and pay the Exciſe thereof, and the Penalty on their Default therein reſpectively, ſuch Entry, Payment and Penalty to be in lieu of all other Penalties. 39, 40

LVIII. Retailers of Wine or Spirits without Licences, the Penalty. 41

LIX. Retailers licenced to ſell Beer, Ale, Wine, Spirits or Cyder, dying in, or removing from the Houſe or Place where licenced, their Executors, Adminiſtrators or Aſſigns, may ſell during the remainder of the Term of the Licence. ibid.

LX. But the Licence to be produced to the Gauger. 42

LXI. And ſuch Liquors to be only ſold in the Houſe, &c. where the Perſon inhabited at the Time of granting the Licence. ibid.

LXII. The Show-board or Notification to be affixed up, of ſelling the aforeſaid Liquors, and where, or the Penalty. ibid.

LXIII. Exciſe Officers may, in the preſence of a conſtable, in the day time enter any ſhop, &c. where ſuch ſhow-board or notification is, and demand a view of the Licence, and take a Copy thereof; and if none be produced, to demand the Licence Money, and if not paid, diſtrain and how the Diſtreſs is to be diſpoſed of. 43

LXIV. Perſons

SECTION. Page

LXIV. Perſons dealing in ſpirits, keeping ſhops for ſale of exciſeable goods, ſhall be deemed and taken to be Retailers of Spirits, and to be ſubject to the like rules, regulations, penalties, &c. as common Retailers, notwithſtanding any importation by them of goods by wholeſale, &c. 44

LXV. One or more chief commiſſioners of Exciſe may hear and determine Complaints, and levy Forfeitures, &c. for ſelling Wine or Spirits without Licence. 44, 45

LXVI. The notice in writing to be given on or before the firſt day of Auguſt 1782, and the firſt day of June in every enſuing year, by all Planters of Tobacco in this Kingdom, either for ſale, or private uſe, exceeding the quantity herein, to the Collector of the Diſtrict, or the Penalty. 45

LXVII. And from and after the 1ſt Day of Auguſt 1782, the notice to be given to the Exciſe Officer, of the cutting, pulling, or gathering thereof, or the Penalty. 46

LXVIII. Scales and Weights to be provided by perſons making up, or packing the Tobacco for ſale, with the directions for the weighing and packing the ſame,—as alſo the duty of the Exciſe Officer therein, and the Certificate he is to give, &c. 46, 47

LXIX. And all rules and regulations in the ſeveral Acts heretofore made relative to imported Tobacco, extended to perſons having, manufacturing, or dealing in Tobacco of the growth of this Kingdom, ſave as herein is ſaved and excepted as to Duty, &c. 47

LXX. From the 24th of June 1782, Tobacco, clandeſtinely or without due entry and Payment of the Duties, imported, with the Ship, ſhall be forfeited, and if neither can be ſeized, the Maſter, &c. to forfeit the whole value thereof. 48

LXXI. Any Revenue Officer granting or making falſe Certificate of the landing of Goods, the Penalties,—forging any cocket, certificate, or return, tranſire, let-paſs or cuſtom-houſe warrant, the forfeiture, &c. — ſo goods coming by cocket, &c. from one port in this kingdom to another, and landed before ſuch cocket, &c. ſhall be delivered to the proper officer, the penalty. 48, 49

SECTION. Page

LXXII. On trial of any information of ſeizure, and verdict for the defendant on certificate of the Judge of probable cauſe of ſeizure, the defendant not to have any coſts,—nor ſhall the ſeizer be liable to any action, indictment, &c.—and in caſe any ſuch ſhall be brought &c. and a verdict given againſt the defendant, and the judge ſhall certify that there was a probable cauſe of ſeizure, the power he has as to coſt and damages. 50

LXXIII. Carmen and porters carrying goods, &c. from off the Cuſtom-houſe quay without a gate-note the penalties reſpectively. 51

LXXIV. The words *or ſhipped off* omitted in the Act of Exciſe 14 & 15 Car. 2. ſupplied. 52

LXXV. Reward to collectors for their trouble in the ſale of goods unrated in the books, but paying *ad valorem*, undervalued by the Merchant. 53

LXXVI. The packages &c. of ſuch Goods where of real value to be added to the value thereof, and to pay duty accordingly. 54

LXXVII. On diſtreſs for arrears of quit, &c. rents, the charges attending the ſame to be deducted out of the Money ariſing from the Sale thereof. ib.

LXXVIII. What ſhall be deemed a Cabriolet or Garden-chair, and in what caſes not exempted. 55

LXXIX. Perſons ſwearing or affirming falſely, or procuring or ſuborning perſons ſo to do, the puniſhment. 56

LXXX. Acts continued. 57, 58

LXXXI. Fines, Penalties, &c. how recoverable. 59

LXXXII. Inſpectors of Fiſheries to be appointed, and how and by whom, and their duty, powers, &c. and proceedings. 60

LXXXIII. Appeal may be and to whom from their judgments, &c. 62

LXXXIV. The Sum to be deducted by the Collectors or other Perſons paying the Bounty Money, as a Fund to pay the Inſpectors. 63

LXXXV. And

SECTION. Page

LXXXV. The Oath to be taken by the Inſpectors, before one or more of the Commiſſioners of the Revenue, before their entering into office,—ſuch Inſpectors taking rewards, fees, &c. or wilfully aſſiſting or conniving at any fraud or offence, contrary to the Laws in that behalf, the penalties and puniſhments how recoverable. 64

LXXXVI. The returns to be made by the Inſpectors to the Commiſſioners of the Revenue. 65

AN

Anno Regni viceſimo primo & ſecundo

# GEORGII III. Regis.

AN

# ACT

FOR

## Continuing and amending ſeveral Laws relating to His Majeſty's Revenue, and for the more effectually preventing of Frauds therein, and for ſuch other Purpoſes as are therein mentioned.

## CHAP. XV.

CHAP. XV.

SPIRITS EXPORTED.

Recital of Part of the Act, 33 Geo. 2. relating

WHEREAS by an Act of Parliament paſſed in the Thirty-third Year of the Reign of His late Majeſty King *George* the Second, intituled, *An Act for the better regulating the Collection of His Majeſty's Revenue, and for preventing of Frauds therein, and for repealing an Act made the laſt Seſſion*

CHAP. XV.

SPIRITS EXPORTED.

*sion of Parliament*, intituled, *An Act for continuing and amending several Laws heretofore made relating to His Majesty's Revenue, and for the more effectual preventing of Frauds in His Majesty's Customs and Excise*; and the several Acts and Statutes which are mentioned in the said Act, and continued thereby, it is amongst other Things Enacted, That every Exporter of Spirits or Strong Waters, distilled in this Kingdom, shall, in Order to intitle himself to the Allowance or Drawback therein mentioned, first make Oath before the Collector, or other Chief Officer of the Port where the same shall be shipped, that the full Duty of Excise, payable to His Majesty upon the same, has been paid to the Use of His Majesty; and that the said Spirits or Strong Waters have not been lowered after the Duty of Excise was paid for the same: And whereas by an Act passed in the Nineteenth and Twentieth Years of Your Majesty's Reign, intituled, *An Act for continuing and amending several Laws relating to His Majesty's Revenue, and for the more effectually preventing of Frauds therein, and for such other Purposes as are therein mentioned*, the Allowance or Drawback on the Exportation of Spirits distilled in this Kingdom, is increased to the whole of the Inland Excise; and all Duties payable on such Spirits, to be exported in the Manner therein mentioned: And whereas the said several Requisites, in the said in Part recited Oath, have been found to obstruct the Exportation of said Spirits so distilled in this Kingdom, in as much as the Exporters thereof being frequently not Distillers, cannot comply with the same: And whereas it will greatly tend to the Advancement

to the exporting of Spirits distilled in this Kingdom,

also Part of the Stat. 19 & 20 Geo. 3. relating thereto,

CHAP. XV.

SPIRITS EXPORTED.

vancement of the Tillage of this Kingdom, and of the Exportation of Spirits diſtilled therein, as well as prevent a Repetition of the Frauds heretofore committed, to the Injury of the fair Trader, and of His Majeſty's Revenue, if the Regulations herein after mentioned, ſhall be adopted in the Place of all former Rules or Regulations touching ſuch Spirits, to be exported: Therefore be it Enacted by the King's Moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the paſſing of this Act, ſo much of the ſaid recited Acts, and of all other Act or Acts of Parliament heretofore paſſed, as in any Manner relates to the giving of any Drawback, or to the regulating any Drawback given upon the Exportation of ſuch Spirits, may be repealed, and the ſame are hereby made null and void.

from the paſſing of this Act, ſo much of the ſaid Acts, and all other Acts relating to Drawbacks on the Exportation of ſuch Spirits, repealed.

II. And be it further Enacted by the Authority aforeſaid, That from and after the paſſing of this Act, all Spirits diſtilled within this Kingdom, which ſhall be ſhipped for Exportation, and for which any Allowance or Drawback ſhall be claimed, ſhall be of a Strength, not leſs than a Strength equal to Five Degrees, or Ten *per Cent.* under Hydrometer Proof; and the Perſon or Perſons, who ſhall export the ſame to any Place except *Great Britain*, the *Iſle of Man*, or the Iſlands of *Farro*, or *Ferro*, in the Manner herein after directed, ſhall be intitled to, and ſhall receive Ten Pence *per* Gallon for every Gallon of ſuch Spirits, and of ſuch Degree of

And of what Strength Spirits diſtilled here, and ſhipped for Exportation, and for which any Allowance or Drawback ſhall be claimed, and the Drawback for which the Perſon who exports the ſame, (except to the Places herein excepted) ſhall be intitled.

CHAP. XV. SPIRITS EXPORTED.

Strength so to be exported, as and for a Drawback of the whole Excise paid for the same, which shall be in Lieu of all Drawbacks or Allowances heretofore given on such Export; any Act or Acts to the contrary notwithstanding.

Further drawback on Excess in strength of exported Spirits.

III. And be it Enacted by the Authority aforesaid, That if the Spirits or Brandies, so to be exported, shall be of greater Strength than of five Degrees under Hydrometer Proof, there shall be paid a further Drawback after the Rate of One Penny *per* Gallon over and above the Sum of Ten Pence aforesaid for every Four Degrees which the same shall exceed the Strength above mentioned, and so in Proportion for any greater or less Quantity.

What Sum drawbacks shall not exceed.

IV. Provided always, That no Drawback on any One Gallon of Spirits or Brandies shall exceed in the Whole the Sum of Fourteen Pence.

Proviso as to the non repayment of the duty, drawback, or allowance on Exportation in Proportion to the Contents of the Casks or Burthen of the Vessel, or under the strength herein, excepts &c.

V. Provided nevertheless, and be it Enacted by the Authority aforesaid, That no Repayment of Duty, Drawback, or Allowance shall be made or paid for any Quantity of such Spirits which shall be exported in any Cask or Vessel, containing less than One hundred Gallons, or which shall be shipped on Board any Ship or Vessel of less Burthen than Seventy Tons, or which shall be in Strength below Five Degrees, or ten *per Cent.* under Hydrometer Proof, or that shall be shipped, or be consumed on Shipboard, or for any other Purpose than as Merchandize.

VI. And

CHAP. XV.

SPIRITS EXPORTED.

VI. And be it further Enacted by the Authority aforeſaid, That from and after the Paſſing of this Act it ſhall and may be lawful for any Perſon in any Sea Port, or upon any navigable River, to export and ſhip off as Merchandize within any of the uſual Ports allowed by Law, and at the common Quays for Exportation, or Quays to be appointed for that Purpoſe, and within the uſual Hours, for account of himſelf or any other, to be exported as aforeſaid, in the Preſence of ſome ſworn Officer of the Exciſe, to be appointed by the Commiſſioners or Sub-commiſſioners of Exciſe, upon due Notice thereof to them given at the Office of Exciſe within the Limits of the reſpective Diſtricts of the reſpective Ports or Places from whence the ſame ſhall be ſhipped, any ſuch Spirits or Strong Waters diſtilled in this Kingdom; and ſuch Officer or Officers ſhall certify the Quantity and Quality of ſuch Spirits or Strong Waters, ſo ſhipped off, to the Commiſſioners or Collectors of the reſpective Diſtricts, who are hereby required to pay the Perſon or Perſons ſo exporting the ſame, for all ſuch Spirits ſo exported, as directed by this Act, within One Month after ſuch Exportation.

The Requiſites and Conditions on which only Spirits may be exported,

the Certificate to be given thereon, and Payment to be made by the Collector, &c.

VII. Provided alſo, That before any permit ſhall be granted by any Officer for ſhipping any Spirits, for which ſuch Drawback of the Exciſe is to be paid as aforeſaid, the Perſon applying for ſuch Permit, if he or ſhe be the Diſtiller thereof, ſhall make an Oath of the following Import before ſuch Officer, who is hereby impowered and required to adminiſter the ſame, (*Videlicet*) "that the full Duty payable has been paid

The Condition on which any Permit for Exportation ſhall be granted,

CHAP. XV. SPIRITS EXPORTED.

paid for all the Spirits so intended to be shipped;" and in case the said Spirits shall have been reduced in Strength after the same shall have been distilled, "that nothing has been or shall be added thereto but Water for the Purpose of reducing the same to the Strength prescribed by Law;" and every Person or Persons making such Oath shall produce the Gauger's Permit for the said Spirits, which Permit such Officer shall keep; and if such Spirits shall be exported by any other Person than the Distiller thereof, such Person shall produce to such Officer the Permit or Permits, Certificate or Certificates under which he or she received the same, and shall in like Manner make an Oath of the Import following, to wit, "that the Spirits so intended to be shipped are the identical Spirits received by him or her by virtue of the Permit or Permits, Certificate or Certificates so produced, and that neither he, she, nor any Person for him or her, did, to his or her Knowledge, receive by Virtue or under Colour of the same a greater Quantity of Spirits than is therein expressed, and that neither he or she, nor any other Person to his or her Knowledge did or shall add any Liquor thereto but Water to reduce the same to the Strength prescribed by Law;" and every such Officer shall then grant a Permit annexed to, or at the Foot of the said Affidavit for shipping the Quantity required, and shall keep the Permit or Certificate so produced to and deposited with him.

the Oath to be taken by the Exporter.

VIII. Provided also, That before any Drawback shall be paid for such Spirits, shipped for Exportation as aforesaid, that the Quantity and Quality or

The Certificate to be given by the Officer of the Port before any drawback shall be paid

Degree

Degree of Strength thereof, and the Contents of each Cask shall be certified by the Surveyor and other Officer who respectively shipped and gauged the same, and that the Person so exporting the same shall make Oath before the Customer, Collector, or other principal Officer of the Port from whence the same shall be exported, who is and are impowered and required to administer the same, "of the Quantity of such Spirits so shipped, the Ship and Master's Name, and to what Place bound, and that to his or her Knowledge or Belief said Spirits, or any Part thereof, have not been nor are intended to be unshipped or landed in any other than the Place in the said Oath mentioned;" and that the Master of the Ship when clearing out shall likewise make Oath before such Officer, who is in like Manner impowered and required to administer the same, "that he has said Spirits on board his Ship, and that they are not intended to be relanded to his Knowledge or Belief, and that he will not suffer the same, or any Part thereof, to be relanded in *Ireland*, or landed in *Great Britain*, or the Islands of *Man*, *Farro* or *Ferro*, except in case of inevitable Distress."

CAP. XV.

SPIRITS EXPORTED.

For such Spirits shipped for Exportation.

and the Oath to be taken by the Exporter.

IX. Provided also, That such Person, before he or she shall be entitled to receive any Allowance or Drawback by virtue hereof, shall enter into a Bond to Your Majesty, Your Heirs or Successors, in double the Sum, which he or she shall claim for such Drawback, conditioned that such Spirits or Strong Waters shall be exported to Parts beyond the Seas, and shall not be relanded in this Kingdom, or landed in *Great Britain*, or the *Isle of Man*,

The Bond and Condition thereof to be entered into by the exporter of such Spirits before he shall be entitled to receive any allowance or drawback,

CHAP. XV.

SPIRITS EXPORTED.

*Man*, or the Islands of *Farro*, or *Ferro*; and upon Certificate returned, under the Hand and Seal of the Chief Magistrate of any Port or Place beyond the Seas, or under the Hand and Seal of Two known Merchants, of the Place where such Spirits or Strong Waters shall have been landed, that the same were there landed, or upon Proof made to the Satisfaction of any One of the Commissioners of Your Majesty's Customs, or Excise, or of the Collector, or other Chief Officer, of the respective Ports, that such Spirits or Strong Waters were taken by Enemies, or perished in the Seas; the said Bond shall be delivered up to such Exporter, to be cancelled without any Fee for the same.

the Condition being performed, or the Ship lost at Sea, or taken by Enemies, the Bond to be given up to be cancelled.

X. Provided always, That if such Master or Exporter, be a known Quaker, that in such Case the solemn Affirmation of such Master or Exporter, shall and may be taken, instead of such Oaths respectively.

Quakers affirmation, instead of an oath.

XI. Provided also, That if any such Spirits, or Strong Waters, so shipped for Exportation, shall be afterwards relanded or unshipped, in any Part of *Ireland*, or shall be put on board any Boat, or other Vessel, in any Creek, Haven, or Port thereof, or at Sea, in order to be relanded, contrary to the true Intent and Meaning hereof, without the Licence of One or more of the principal Officers of such Port or Place, first had, or unless it be in Case of Distress to save the same from perishing, which Distress shall be made known forthwith to One of the Officers of the Port where such Ship shall arrive, or

Spirits, if for exportation, and afterwards relanded here, or in other Ports or Places herein mentioned, without Licence, or unless it be in distress of Weather, the Person having care of such Ship, and the exporter, to forfeit treble the Value.

CHAP. XV.

SPIRITS EXPORTED.

or if any ſuch Spirits or Strong Waters ſhall be landed in *Great Britain*, the *Iſle of Man*, or the Iſlands of *Farro* or *Ferro*, except in Caſe of Diſtreſs as aforeſaid, the Maſter, Purſer, or other Perſon, having the Charge of ſuch Ship, out of which ſuch Spirits ſhall be ſo unſhipped, landed or relanded, contrary to the Meaning and Intention of this Act; and alſo the Exporter of ſuch Spirits, ſhall each of them forfeit treble the Value of ſuch Spirits, one Moiety to Your Majeſty, Your Heirs and Succeſſors, and the other Moiety to the Informer.

Forging or counterfeiting any of the aforeſaid Certificates, the penalty.

XII. And be it Enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever, ſhall at any Time, from and after the paſſing of this Act, falſely make, forge, counterfeit, eraſe or alter, or procure to be falſely made, forged, counterfeited, eraſed or altered, or knowingly act or aſſiſt, in the falſe making, forging, counterfeiting, eraſing or altering any Certificate or Certificates herein before mentioned, or ſhall knowingly utter, or publiſh as true, any falſe, forged, counterfeited, eraſed, or altered Certificate or Certificates, as aforeſaid, ſuch Perſon or Perſons being thereof lawfully convicted according to the due Courſe of Law, ſhall be fined or impriſoned at the Diſcretion of the Judge, before whom ſuch Perſon ſhall be tried; Provided that ſuch Fine ſhall not exceed the Sum of One Hundred Pounds, and that ſuch Impriſonment ſhall not exceed the Term of Six Months.

CHAP. XV.

DISTILLERS and STILLS.

Recital of further Clauses in the said Act, 19 & 20 G. 3. relating to Distillers,

XIII. Whereas by the said in Part recited Act, of the Nineteenth and Twentieth Years of Your Majesty's Reign, it is amongst other Things Enacted, that from and after the Twenty-ninth Day of *September*, One Thousand Seven Hundred and Eighty, every Distiller shall, from the Day he or she shall set his or her Still at Work, be charged and pay Excise, in the Manner and at the respective Rates therein after mentioned, for Twenty Eight Days, and for every Day longer, that the Head or Heads of his or her Still or Stills shall remain unlocked, and until he or she shall give to the Collector, Surveyor and Gauger, the Notice therein after directed, of the Day of his or her intending to stop working, and should be also charged and pay Excise, in like Manner and at the like Rate, and for the like Time, after every future Declaration, from the Day of unlocking his or her Still or Stills: And whereas by the said Act it is also Enacted, that from and after the said Twenty-ninth Day of *September*, every Distiller who shall not have a Copper or other Vessel to brew his Pot Ale with, and who shall have One or more Stills, shall be charged with and shall pay Excise for Four Charges of Low Wines for each Still, for Twenty Eight Days after the Day on which such Distiller shall begin to distil, together with the Excise of as much more Pot Ale, Wash, Low Wines, Singlings, or Strong Waters, as he or she shall be found to make or distil, within said Space of Twenty-eight Days, and in like Proportion for every Day, until such Distiller shall give Notice in Writing to the Collector

Ibidem.

lector of the Diſtrict, and to the Surveyor and Gauger of the Walk, of the Day on which he or ſhe intended to ſtop working, and ſhould require, that his or her Still or Stills might be locked.

CHAP. XV.

DISTILLERS and STILLS.

XIV. And whereas it is by ſaid Act alſo Enacted, That from and after the ſaid Twenty-ninth Day of *September*, every Diſtiller who ſhall have One or more Still or Stills, and a Copper or other Veſſel to brew his Pot Ale with, ſhall be charged with, and pay Exciſe for Six Charges of Low Wines for each Still, for Twenty-eight Days after ſuch Diſtiller ſhall begin to diſtil, together with the Exciſe of as much more Pot Ale, Waſh, Low Wines, Singlings, or Strong Waters, as he or ſhe ſhall be found to make or diſtil, within the ſaid Space of Twenty-eight Days, and in like Proportion for every Day until ſuch Diſtiller ſhould give Notice in Writing to the Collector of the Diſtrict, and the Surveyor and Gauger of the Walk, of the Day on which he or ſhe intended to ſtop working, and ſhould require that his or her Still or Stills might be locked: And whereas it is by the ſaid Act alſo Enacted, that from and after the ſaid Twenty-ninth Day of *September*, every Diſtiller who ſhall intend to ſtop diſtilling, might after Twenty-eight Days from the Day of his or her beginning to diſtil, ſtop, by giving Notice in Writing Six Days before the Day he or ſhe intended to ſtop, to the Collector of the Diſtrict, and the Surveyor and Gauger of the Walk where ſuch Diſtiller reſided, of his or her Intention, and requeſting that his or her Still or Stills may be locked on

Ibidem.

Ibidem.

CHAP. XV.

DISTILLERS and STILLS.

a Day therein to be named, and that after the Receipt of such Notice by the Surveyor and Gauger, it should then be lawful for the Surveyor or Gauger to strap down, and lock on the Head of each Still belonging to such Distiller, and to lock the Door of the Furnace-grate, and to secure, stop and lock the Discharge-cock, or Pipe of each Still; and if the Surveyor or Gauger shall by any Means be prevented or hindered from so doing, by any Person at such Distillery, or by the Distillery being locked up, and no Person appearing to give him Entrance, such Distillers shall stand charged and shall pay Excise, as if no Notice had been given of his Intention to stop, and if at any Time, Twenty-four Hours after any Still shall be locked, such Still or the Works in which it be set, shall be found hot, the Distiller to whom it belongs, shall forfeit the Sum of Fifty Pounds, unless such Still shall be opened upon a new Declaration in Manner therein after mentioned.

Ibidem.

XV. And whereas it is by said Act also Enacted, that from and after the said Twenty-ninth Day of *September*, any Distiller who shall stop Distilling for a Time, and desire to set to Work again, shall give four Days Notice to the Collector of the District, and the Surveyor and Gauger of the Walk where such Distiller resides, of the Day on which he intends to begin to Work again, and the Surveyor or Gauger shall, upon such Notice, open the Locks and Fastenings of the Stills of such Distiller, and charge him or her with Excise, as therein before directed.

CHAP. XV.

DISTILLERS & STILLS.

From the 24th of June, 1782, ſo much of the ſaid laſt mentioned Clauſes repealed.

XVI. And whereas the ſaid regulations in the ſaid in part recited Act, have been in many Particulars eluded, and have been found inſufficient to anſwer the Purpoſes thereby intended: Be it Enacted by the authority aforeſaid, that ſo much of the ſaid laſt mentioned Act, as is herein before recited, ſhall, from and after the Twenty-fourth Day of *June*, one Thouſand Seven Hundred and Eighty Two, be repealed and made void.

And from thence every Diſtiller is to be charged as hereafter is mentioned from the day on which his or her Still ſhall be unlocked at his or her deſire, and ſo after every future declaration of ſuch Diſtiller to have his or her Still unlocked, &c.

XVII. And in lieu thereof, be it Enacted by the authority aforeſaid, that from and after the ſaid Twenty-fourth Day of *June*, one Thouſand Seven Hundred and Eighty-two, every Diſtiller from the Day on which his or her Still ſhall be unlocked at his or her deſire, ſhall be charged and chargeable with, and ſhall pay Exciſe, in the Manner, and according to the Quantities herein after mentioned, for the ſpace of Twenty-eight Days next enſuing, and for every Day after the Expiration of ſaid Twenty-eight Days, until ſuch Notice ſhall be given to the Collector, Surveyor and Gauger, as is herein after directed, of the time of his or her intending to diſcontinue Working his or her Still or Stills, and until his or her Still or Stills ſhall be taken down or locked, or both as the Caſe may be in the Manner herein after directed, and until the Head or Heads of ſuch Still or Stills, as are to be taken down ſhall be locked, and that every ſuch Diſtiller ſhall likewiſe after every future Declaration of his or her Intention to have his or her Still or Stills unlocked, ſtand charged and chargeable with, and Pay Exciſe in like Manner, according to the like Quantities, and for

CHAP. XV. DISTILLERS & STILLS.

for the like Time, to commence and be computed from the Day of unlocking his or her Still or Stills, after ſuch ſucceſſive Declaration as aforeſaid, or Deduction of two Days being made, for the Purpoſe of putting up or replacing ſuch Still or Stills as ſhall be taken down, ſo as ſuch Still or Stills be not ſet to Work upon either of the ſaid two Days, and alſo an allowance of one Pound Sterling being made to every ſuch Diſtiller, out of the Charge of Exciſe, for replacing every Still of five Hundred Gallons Content and upwards, and of twelve Shillings for replacing every Still of two Hundred Gallons Content, and leſs than five Hundred Gallons Content.

And how from the ſaid laſt mentioned time the Stills of Strong Water Diſtillers are to be ſet up and fixed, or the Penalty.

XVIII. And be it Enacted by the Authority aforeſaid, that from and after the Twenty-fourth Day of *June*, one Thouſand Seven Hundred and Eighty Two, no Diſtiller or Maker of *Aqua Vitæ*, Spirits, or Strong Waters, ſhall ſet any Still to Work for the Purpoſe of Brewing any Waſh or Pot Ale, or of Diſtilling, unleſs every ſuch Still ſhall be ſet and fixed up to the Breaſt thereof, in a Furnace of Brick or Stone, with Mortar made of Lime and Sand, on pain of Forfeiting every ſuch Still that ſhall be found to have been ſet to Work, otherwiſe than is herein directed.

And how Stills containing leſs than 1000 Gallons, until taken down and placed as hereafter is

XIX. And be it further Enacted by the authority aforeſaid, that from and after the Twenty-fourth Day of *June*, one Thouſand Seven Hundred and Eighty-two, every Diſtiller, whoſe Still or Stills ſhall be of leſs than one Thouſand Gallons Content each, ſhall be conſidered as continuing to Work, until

until ſuch Time as the ſaid Still or Stills ſhall be taken down out of the Works, and placed as is herein after directed, and the Perſon to whom the ſame ſhall belong or who ſhall have the Cuſtody thereof, ſhall be charged with and pay Exciſe accordingly.

mentioned are to be charged.

XX. And be it further Enacted by the Authority aforeſaid, that from and after the Twenty-fourth Day of *June*, one Thouſand Seven Hundred and Eighty-two, every Diſtiller, being a Maker of Spirits, who ſhall have any Still of one Thouſand Gallons Content, or upwards each, ſhall be charged with, and ſhall Pay Exciſe for ſix Charges of Low Wines for every ſuch Still, for Twenty-eight Days next after the Day on which ſuch Diſtiller ſhall have ſuch Still or Stills unlocked, together with the Exciſe of as much more Pot Ale, Waſh, Low Wines, Singlings, or Strong Waters, as he or ſhe ſhall be found to make or Diſtil within the ſaid Space of Twenty-eight Days, and in the ſame Proportion for every ſubſequent Day, until ſuch Still or Stills, Purſuant to the Notice for that Purpoſe herein after directed to be given to the Collector, Surveyor and Gauger, ſhall be locked as herein is directed.

And how a Diſtiller, being a Maker of Spirits, who ſhall have a Still of 1000 Gallons or upwards, ſhall be charged with and pay Exciſe after ſuch Diſtiller hath had the ſame unlocked.

XXI. And be it further Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand Seven hundred and Eighty-two, every Diſtiller who ſhall have any Still or Stills under One Thouſand Gallons, and not leſs than Five Hundred Gallons each Content, ſhall be charged and chargeable with, and ſhall pay Exciſe for Seven Charges of low Wines for every

And how, where a Still is under 1000 and not leſs than 500 Gallons Content.

CHAP. XV.

DISTILLERS & STILLS.

every such Still for Twenty-eight Days next after the Day on which such Distiller shall have his or her said Still or Stills unlocked, together with the Excise of so much more Pot Ale, Wash, Low Wines, Singlings, or Strong Waters, as he or she shall be found to make or distil within said Space of Twenty-eight Days, and in the same Proportion for every Day until such Still or Stills pursuant to such Notice given to the Collector, Surveyor, and Gauger, as herein after mentioned, shall be taken down and locked as herein is directed.

And how where under 500, and not less than 200 Gallons Content.

XXII. And be it further Enacted by the Authority aforesaid, that from and after the Twenty-fourth Day of *June*, One thousand seven hundred and Eighty-two, every Distiller, who shall have one or more Still or Stills under Five hundred Gallons, and not less than two hundred Gallons each Content, shall be charged with, and shall pay Excise for Eight Charges of Low Wines for every such Still for Twenty-eight Days next after the Day on which such Distiller shall have his or her Still or Stills unlocked, together with the Excise of as much more Pot Ale, Wash, Low Wines, Singlings, or Strong Waters as he or she shall be found to make or distil within said Space of Twenty-eight Days, and in the same Proportion for every Day until such Still or tills pursuant to such Notice given to the Collector, Surveyor, and Gauger, as is herein mentioned, shall be taken down and locked as herein after is directed.

XXIII. And

CHAP. XV.

DISTILLERS & STILLS.

Diſtillers who intend to diſcontinue diſtilling, may after 28 days from the day of unlocking their Still do ſo, firſt giving the notice herein, and the after proceedings of the officer to lock, or take down the Stills to be according to the contents thereof.

XXIII. And be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, every Diſtiller who ſhall intend to diſcontinue Diſtilling with all or any of his Still or Stills may, after Twenty-eight Days from the Day of unlocking ſuch his or her Still or Stills reſpectively, diſcontinue diſtilling, with all or any of his or her Still or Stills, by giving Notice in Writing of ſuch his or her Intention, Six Days before the Day on which he or ſhe intends ſo to diſcontinue, which Notice ſhall be ſerved upon the Collector of the Diſtrict, and the Surveyor and Gauger of the Walk wherein ſuch Diſtillery ſhall be carried on, requiring that his or her Still or Stills ſo intended to be diſcontinued from diſtilling, may, on a Day to be therein named, if a Still or Stills of One thouſand Gallons or upwards each Content, be locked, or if under a Thouſand Gallons Content, be taken down and locked; and upon ſuch Diſtillers cauſing to be locked, if a Still or Stills of One Thouſand Gallons or upwards each Content, ſo intended to be diſcontinued as aforeſaid, or taking or cauſing to be taken down all and every his or her Still or Stills ſo intended to be diſcontinued from diſtilling under One thouſand Gallons Content clear out of the Works, and laying the ſame on the Ground near the Grate on which the ſame was or were fixed, it ſhall then be lawful for the Surveyor or Gauger to Strap down and lock on the Head of every ſuch Still or Stills, ſo intended to be diſcontinued as aforeſaid, and to lock the Door of the Furnace Grate,

CHAP. XV.

DISTILLERS & STILLS.

and if hindered from ſo doing, Exciſe to be continued to be paid as if no ſuch notice had been given of diſdiſcontinuing.

and to ſecure, ſtop, and lock the diſcharge Cock or Pipe of every ſuch Still or Stills, and if the Surveyor or Gauger ſhall be prevented or hindered from ſo doing by any Perſon at ſuch Diſtillery, or by Means of the Diſtillery's being locked, and no perſon appearing to give him entrance or otherwiſe, or if any Still or Stills of One thouſand Gallons or upwards Content, ſhall not be ſo locked, or if under One thouſand Gallons Content, ſhall not be ſo taken down, laid and locked in the Manner herein directed, ſuch Diſtiller ſhall ſtand charged and chargeable with, and ſhall continue to pay Exciſe, as if no Notice had been given of ſuch Intention to diſcontinue from diſtilling with ſuch Still or Stills.

Still of 1000 Gallons or upwards, or the works wherein ſet, found warm 24 hours after locked, diſtiller to forfeit 50l. unleſs opened on a new declaration as herein after.

XXIV. And whereas Stills of one Thouſand Gallons Content and upwards, are not required to be taken out of the Works in which they are or ſhall be ſet, by reaſon whereof they may be ſecretly opened, and with little difficulty be ſet to Work, without Notice or new Declaration: Therefore be it Enacted by the authority aforeſaid, that if at any Time ſubſequent to Twenty-four hours after ſuch Still, of one Thouſand Gallons Content or upwards having been locked, ſuch Still, or the Works in which it is, or ſhall be ſet, ſhall be found warm, the Diſtiller in whoſe Poſſeſſion the ſame ſhall be found, ſhall forfeit the Sum of Fifty Pounds, unleſs ſuch Still ſhall have been opened upon a new Declaration, in manner herein mentioned.

XXV. And

CHAP. XV.

DISTILLERS & STILLS.

XXV. And be it Enacted by the authority aforeſaid, if any Still under One Thouſand Gallons, ſo taken down as aforeſaid, ſhall be replaced, or ſhall, after Twenty-four hours from the Time that the ſame ſhall have been taken down and locked, be found warm, or if the Worm, Tub or Water therein ſhall be found warm, the Diſtiller, in whoſe poſſeſſion the ſame ſhall then be, ſhall Forfeit the like Sum of Fifty Pounds, unleſs ſuch Still ſhall have been fixed and ſet to Work upon a new Declaration in Manner herein mentioned.

The like as to Stills under 1000 Gallons;—ſo, if replaced.

XXVI. And be it Enacted by the Authority aforeſaid, that from and after the Twenty-fourth Day of *June*, one Thouſand Seven Hundred and Eighty-two, any Diſtiller who ſhall for a Time diſcontinue Diſtilling, and ſhall deſire to ſet to Work again, with ſuch Still or Stills ſo diſcontinued, ſhall give four Days Notice to the Collector of the Diſtrict, and the Surveyor and Gauger of the Walk wherein ſuch Diſtillery ſhall be carried on, of the Day on which he or ſhe intends to begin to Work again, and the Surveyor or Gauger ſhall upon ſuch notice open the Locks and faſtening of the Still or Stills of ſuch Diſtiller, and charge him or her with Exciſe as herein before directed.

Four Days Notice to be given by a Diſtiller, after diſcontinuing, to the Officer of the Walk, of his deſire to work again before proceeding thereon.

XXVII. And be it further Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, all and every Perſon or Perſons, except Braziers, who ſhall have any Still of more than Two Hundred Gallons Content, in his or her Cuſtody, whether the ſame be ſet or unſet, ſhall be

Perſons having Stills in their cuſtody of more than 200 Gallons ſet or unſet, to be deemed common Diſtillers, and ſubject to like regulations.

CHAP. XV.

DISTILLERS & STILLS.

deemed a common Distiller for Sale, to all Intents and Purposes, and shall be subject to all Regulations, to which common Distillers for Sale, are subject.

And from the 24th of June aforesaid, every Distiller using any Cooler, through the Center of which a Frame or Stage of Wood as herein, shall not be erected and kept fixed,

or which shall not be screwed down, &c. as herein,

or shall alter, &c. the level, &c. of any Cooler made use of, without the Notice herein first given to the Officer, &c.

or who shall not on Demand of such Officer, furnish him with a Ladder to such Cooler, &c. shall, for every such Offence, forfeit 20l.

XXVIII. And be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, if any Distiller shall use any Cooler, through the Center whereof, he or she shall not first erect or cause to be erected and fixed, and constantly keep fixed Length-ways, from one End to the other, a sufficient Frame or Stage of Wood, at least Twelve Inches in Breadth, for the Gaugers or other Officers of the Excise, to take the level thereof, or shall in Brewing or Distilling, make Use of any Cooler, which shall not be screwed down, or otherwise well and sufficiently fastened to Beams firmly fixed on both Ends, to the Walls of his or her Still house, or House used for Brewing Pot Ale, or in some other firm and substantial Works erected, or to be erected for that Purpose, or shall alter, or suffer the level Situation, Position, or dipping Place of any Cooler by him or her made Use of, or the Beams that support the same, (after having been so fixed as aforesaid) to be altered without due Notice thereof given, by the Space of four Days at least, to the Officer or Gauger of the Walk in which such Distilleries shall be carried on; or if such Distiller, on the Demand of the Gauger, or other Officer of Excise, made to him or her, or to the Persons attending to shew his or her Stock, shall not furnish, or cause to be furnished, a strong and safe Ladder, of Length sufficient to enable such Officer to ascend

to

CHAP. XV.

DISTILLERS & STILLS.

to ſaid Cooler, and fix the ſame at the dipping Place thereof; every Diſtiller ſo offending in any of the Caſes aforeſaid, ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds.

The Quantity of Wort, or Pot Ale, to put in to Backs or Coolers,

and the Contents of the Veſſels to put Low Wines or Singlings in,

or in each caſe the Penalty.

XXIX. And be it Enacted by the Authority aforeſaid, That from and after the paſſing of this Act, no Diſtiller ſhall put into any Back or Cooler, a ſmaller Quantity of Wort, or Pot Ale, than Four Hundred Gallons, or make Uſe of any Veſſel to put Low Wines or Singlings in, which ſhall be of leſs Content than the full Charge of his or her Still, in which ſuch low Wines or Singlings ſhall be diſtilled, or ſhall make Uſe of a ſecond Veſſel for putting Low Wines or Singlings in, unleſs the firſt be full of ſuch Low Wines or Singlings, on Pain of forfeiting the Sum of Ten Pounds for every ſuch Offence.

The times in which Pot Ale or Waſh made of *Corn*, *Sugar* Waſh, or Waſh made of *Molaſſes*,

and Waſh made of Sweet Waters, ſhall be reſpectively diſtilled, or to be conſidered as new Waſh, and charged accordingly.

XXX. And whereas Diſtillers do frequently under Pretence that their Pot Ale or Waſh requires a Length of Time for the proper Fermentation thereof, keep their Backs or Veſſels filled for many Weeks, during which Time they frequently work off the Contents of ſaid Backs privately, and replace the ſame with concealed Pot Ale or Waſh: For Remedy whereof, be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, all Pot Ale or Waſh, made of Corn, which ſhall not be diſtilled in the Space of ſeven Days, including the Day of Brewing, and the Day of Diſtilling; and all Sugar Waſh, or Waſh made of Molaſſes, which ſhall not be diſtilled in the Space

CHAP. XV.

DISTILLERS & STILLS.

Space of fourteen Days, including the Day of breaking down the Molasses or Sugar with Water, and the Day of Distilling; and all Wash made of Sweet Waters, which shall not be distilled in the Space of seven Days, including the Day of receiving, and the Day of Distilling the same, shall be considered as new Wash, and Charged with Duty accordingly.

And Persons carrying Spirits, &c. in any vessel or vessels containing more than four Gallons, not producing a Permit on demand, the Forfeiture and Penalty.

XXXI. And be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, if any Person carrying or conveying *Aquavitæ*, Spirits, or Strong Waters, in any Vessel or Vessels, containing more than four Gallons, shall not, upon Demand made by any Officer or Officers of Excise, produce a proper Permit then in Force, and sufficient to protect and Warrant the Conveyance of the said *Aquavitæ*, Spirits, or Strong Waters, the said Spirits, and the Vessel or Vessels containing the same, shall be seized and forfeited, together with the Cart, Car, or other Carriage, or Draught, and the Horse and Horses drawing or carrying the same; and that the Porter or Carman, carrying or conveying the said Spirits, shall forfeit the Sum of Five Pounds, and in Default of Payment thereof, shall suffer three Months Imprisonment.

Unlicenced Distillers, or Retailers of Spirits, having above four Gallons in their Custody,

XXXII. And be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, any unlicenced Distiller, or Retailer of,

or

CHAP. XV.

DISTILLERS & STILLS.

or Dealer in Spirits for Sale, in whoſe Cuſtody ſhall be found, any Quantity of Spirits exceeding four Gallons, except Spirits for which a Permit ſhall be produced, or any Waſh, Pot Ale, Low Wines, or Singlings, ſhall be deemed to all Intents and Purpoſes, a Perſon concealing the ſame, and ſhall be ſubject to the Penalties to which Diſtillers are liable for concealing Spirits, Pot Ale, Low Wines, Singlings, or Waſh, or for making Uſe of private Veſſels for the Purpoſe of making *Aquavitæ*, Spirits, or Strong Waters.

without a Permit, how conſidered, and to what ſubject.

XXXIII. Be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, it ſhall not be lawful for the Commiſſioners of His Majeſty's Revenue, to Licence any new Still, of leſs than Five Hundred Gallons Content: Provided that nothing herein contained, ſhall be conſtrued to extend to Apothecaries, Chymiſts, or Druggiſts, or Perſons having Stills, for the making Experiments in Natural Philoſophy, who ſhall be licenced to keep Stills, according to the Laws now in Force, or to Aſſiſtant Stills, for the Purpoſe of Doubling, in Manner herein mentioned.

No Licence to be granted from the time aforeſaid, for any new Still of leſs than 500 Gallons, except as herein is excepted.

XXXIV. And be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and Eighty-two, no Brazier, or other Perſon or Perſons whatſoever, ſhall make any Still, Black Pot, or Alembick, which ſhall contain more than Twelve Gallons, and which ſhall not contain Five Hundred Gallons

And no Brazier, &c. to make any Still which ſhall contain more than 12 Gallons, and which ſhall not contain 500 Gallons, without Licence as herein, or to be

CHAP. XV.

DISTILLERS & STILLS.

subject to the Forfeiture and Penalty herein.

Gallons as aforesaid, without first obtaining a Licence from one or more of His Majesty's Commissioners of Excise, for making the same; and if any Brazier, or other Person, shall make any such Still, Black Pot, or Alembick, without such Licence, or if such Still, Black Pot, or Alembick, shall be found in the Possession of any Brazier, or other Person not having a Licence for making or keeping such Still, such Brazier, or other Person, shall forfeit such Still, Black Pot, or Alembick, and also the Sum of Twenty Pounds.

Stills found in the Possession of any Persons, save as herein, not licenced as herein, the Forfeitures.

XXXV. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, if any Still shall be found in the Possession of any Person, save and except a Brazier, or Manufacturer in Metal, unless such Person shall produce a Licence for keeping such Still, signed by one or more of the Chief Commissioners of Excise, or by the Collector of the District where such Still shall be found; such Person in whose Custody such Still shall be found, shall forfeit the Sum of Twenty Pounds, together with such Still, and all Distilling Utensils, Spirits, and Materials for Distilling, found therewith.

And Distillers who shall have Stills of 1000 Gallons or upwards, and shall, during the time

XXXVI. Be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, in Case any Distiller shall have one or more Still or Stills, of One Thousand Gallons or upwards each Content; and shall, during the Time such

CHAP. XV.

DISTILLERS and STILLS.

such Still or Stills shall be unlocked, distil with any such Still, Twelve Charges of Wash, or Pot Ale, in every Week, in which such Still or Stills shall be unlocked, every such Distiller shall, notwithstanding any Thing contained in this Act to the contrary, be permitted, for every such large Still, Distilling Twelve Charges a Week as aforesaid, to keep a small Still, not exceeding One Third of the Content of such large Still, for the Purpose of Distilling his or her Low Wines, or Singlings only, the Content of which smaller Still or Stills shall not be charged against such Distiller: Provided that such Distiller shall forfeit the Sum of One Hundred Pounds for every such small Still, if the same shall be used for the Purpose of Distilling of Wash, or Pot Ale, or in any other Manner than for the Purpose of Distilling the Low Wines or Singlings from the Wash, or Pot Ale, so distilled by such larger Still.

such Still shall be unlocked, distil therewith such Charges of Wash, or Pot Ale, in the time, and may keep a small Still as herein, for the Purpose of distilling Low Wines, or Singlings only; and if otherwise used, to forfeit 100l.

XXXVI. And whereas great Frauds are committed by Distillers in remote Parts of the Kingdom, who, after they obtain a Licence or Licences, pretend they have no Occasion for using their Stills, and nevertheless distil large Quantities clandestinely: Be it Enacted by the Authority aforesaid, That no Person shall be licenced to carry on the Trade of distilling Spirits, unless such Person shall first enter into a Bond to his Majesty, his Heirs and Successors, in the Penalty of Two Hundred Pounds, conditioned to pay Excise for One Hundred and Twelve working Days in each Year, for Twenty-eight Days in the Quarter of the Year, commencing

No Person to be licenced to carry on the Trade of distilling Spirits, unless he shall perfect a Bond to his Majesty of 200l. Penalty, to pay Excise for the time herein mentioned.

CAP. XV.

DISTILLERS and STILLS.

cing the First Day of *January*; Twenty-eight Days in the Quarter, commencing the First Day of *April*; Twenty-eight Days in the Quarter, commencing the First Day of *July*; and Twenty-eight Days in the Quarter, commencing the First Day of *October*, pursuant to the Rules and Regulations herein contained.

The allowances or abatements upon the Payment of the Excise, according to the Contents of their Stills,

XXXVII. And be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, every Distiller who shall make use of One or more Still or Stills, of One Thousand Gallons each or upwards Content, shall have an Allowance or Abatement in the Payment of his or her Excise, at the Rate of Ten Pounds *per Centum* for all Wash, which shall be distilled in said Still or Stills; and that every Distiller, who shall make use of One or more Still or Stills of Five Hundred Gallons, and under One Thousand Gallons Content each, shall have an Allowance or Abatement in the Payment of his or her Excise, of Five Pounds *per Centum* for all Wash distilled in said Still or Stills; which Allowances shall be in lieu and instead of any Allowance or Abatement granted to any Distiller or Distillers in like Cases respectively, by any Law or Laws heretofore made.

No Person to be licenced to carry on the Trade of distilling Spirits, unless he shall produce a Bond to his Majesty, to pay Excise for the time therein mentioned.

Licences to make or distil Strong Waters, to be granted only to Persons living in Market Town, unless a Gauger be stationed there,

XXXVIII. Be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, no Licence shall be granted to any Person, to make or distil *Aquavitæ*, Spirits, or Strong Waters, at any Place not being a Market Town,

CAP. XV.

DISTILLERS and STILLS.

Town, where One or more Market or Markets, are and shall be held weekly, unless a Gauger shall be stationed in such Place; and that any Licence granted, or to be granted to any Person, to distil *Aquavitæ*, Spirits, or Strong Waters, shall be null and void, so soon as the Person or Persons who obtained, or shall obtain the same, shall change his or her Residence to any Place from that for which said Licence is or shall be granted.

and on change of residence by the Person to whom granted, to be void.

XXXIX. And be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, no Distiller shall have any Hole in the Head or Breast of any Still, through which the same may be charged; nor shall any Distiller, after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, set in any Back a smaller Quantity of Wort or Pot Ale, at One Time, than Four Hundred Gallons, on Pain of forfeiting the Sum of Ten Pounds.

and the quantity of Wort or Pot Ale only, to be set in Backs at a Time.

XL. And whereas several Frauds have been committed by Persons, who, upon the delivery of Casks at the Place to which they have been consigned, have taken from the Heads of such Casks the Tickets prescribed by Law to be affixed thereto, and have fraudulently affixed the same to other Casks, containing Spirits unlawfully distilled: For Remedy whereof be it Enacted by the Authority aforesaid, That in all Cases where a Ticket is by Law directed to be affixed, or fastened to the Head of any Cask, containing *Aquavitæ*, Spirits, or Strong

The Tickets by Law to be fixed to Casks, containing Spirits, for what time, and how to remain thereon.

CAP. XV.

Waters, upon the Inland Carriage thereof, such Ticket shall remain and be kept affixed or fastened thereto, until the Permit by Virtue of which such Cask, and the Spirits therein contained, shall have been conveyed, shall be lodged with the proper Officer, appointed for that Purpose, and his Certificate thereof shall be obtained, upon Pain of forfeiting such Cask, and the Spirits therein contained.

BREWERS & DISTILLERS.

The Minute Books to be kept by them in their Breweries or Distilleries, to be delivered to them for the purpose, by the Excise Officer, and the Entries to be made by him therein.

XLI. And for the more regular and orderly conducting the several Breweries and Distilleries of this Kingdom, and preventing Frauds and Mistakes arising in the Collection of Your Majesty's Revenue: Be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, there shall be kept in every Publick Brewery and Distillery in this Kingdom, by every Common Brewer and Retailing Brewer, and by every Distiller or maker of Low Wines, *Aquavitæ*, Spirits, or Strong Waters for Sale, a Minute Book, to be delivered to such Brewer or Distiller by the Surveyor or other Officer of Excise, appointed to Survey and Visit his or her Brew House, Work House, or Still House, which Book shall be safely kept by such Brewer or Distiller, and in which such Officer or Officers shall make true Entries of all the respective Times of his or their visiting such Brewery or Distillery, and of all such other Particulars relative to the State and Condition of such Brewery or Distillery, as he or they shall find necessary and expedient, or as he or they shall be directed

directed by his or their ſuperior Officer, to enter therein; and in Caſe ſuch Brewer or Diſtiller, after Requeſt for that Purpoſe made to him or her, by ſuch Officer or Officers, ſhall either refuſe to receive, or neglect to keep ſuch Book, or ſhall, after Acceptance thereof, at any Time, wilfully tear, deface, or alter, or cauſe the ſame to be torn, defaced, or altered, or make, or cauſe to be made, any Entry therein, or in Caſe ſuch Brewer or Diſtiller, or the Perſon employed by him, her, or them, to attend the ſaid Brew Houſe, or Still Houſe, ſhall, at any Time, when required by ſuch Officer or Officers, refuſe to produce ſuch Book, or to deliver the ſame to ſuch Officer or Officers, for the Purpoſes aforeſaid, that then, and in every ſuch Caſe, ſuch Brewer or Diſtiller ſhall, for each and every of the ſaid Offences, forfeit the Sum of Ten Pounds Sterling.

their neglecting or refuſing to keep ſuch Book, or wilfully tearing or altering, &c. the ſame, or refuſing to produce or deliver the ſame to the Officer, the Penalty.

XLII. And whereas Common Brewers, and Retailing Brewers of Beer and Ale, and Diſtillers of *Aquavitæ*, Spirits, or Strong Waters for Sale, frequently make Uſe of Places adjoining their own Concerns, for the Purpoſe of clandeſtinely Brewing, Diſtilling, or concealing their Liquors: For Remedy whereof be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, if the Owner or Occupier of any Houſe, Store, or other Place, adjoining to the Dwelling Houſe, Brewery, or Diſtillery, of any Common Brewer, or Retailing Brewer of Beer, Ale, or of any Maker or Diſtiller of *Aquavitæ*, Spirits, or Strong Waters, for

The Owner or Occupiers of Places adjoining to ſuch Breweries or Diſtilleries, or perſons employed by them, refuſing Officers to enter and ſearch, &c. the penalty.

CHAP. XV.

BREWERS & DISTILLERS.

for Sale; or if any Servant, or Person employed by him or her respectively, in said Premisses, shall, upon Demand made in the Day Time, refuse to give Admittance to any Gauger or Gaugers, or other Officer or Officers of Excise, or shall not allow him or them, to enter and search such House, Store, or Place, for any Beer or Ale, *Aquavitæ*, Spirits, Strong Waters, Pot Ale, Wash, Low Wines, or Singlings, which such Officer or Officers shall have reasonable or probable Cause to suspect to be fraudulently concealed therein; such Owner or Occupier shall, in every such Case, forfeit the Sum of Fifty Pounds.

And the Power of Proceeding, to be by the Officer in Case of Non-attendance of any Person there.

XLIII. And be it further Enacted by the Authority aforesaid, That if no Person shall attend or appear in such House, Store, or Place as aforesaid, to give entrance to such Officer or Officers, it shall be lawful for such Officer or Officers in the Day Time, in the Presence of a Constable or other lawful Officer of the Place, (who are hereby respectively required to be aiding and assisting therein) to break open, enter, and to make Search in such House, Store, or Place, for such Liquors as aforesaid, which he or they may have reasonable, or probable Cause to suspect to be fraudulently concealed therein.

The Officer to repair any Damage done by Force, if no Liquor be found.

XLIV. Provided always, That if upon Search, no such Liquor shall be found, such Officer or Officers shall repair all the Damage done, or make reasonable Satisfaction for the same, to the Owner or Occupier of said Premisses.

XLIV. Provided

CHAP. XV.

BREWERS & DISTILLERS.

Door, broken or forced, opening into or from the Brewery or Diſtillery, and refuſal by ſuch Brewer or Diſtiller, Perſon employed to ſhew Stock, to open the ſame on Demand, &c. the Penalty.

Refuſal, &c. by them or their Wives, or the Perſons giving Entrance to the Officers, to ſhew Stock, or to make the Declaration herein on Demand, the Penalty.

XLV. Provided nevertheleſs, That if the Door ſo broken or forced ſhall open into, or immediately from, ſuch Brewery or Diſtillery, or any Part of the Premiſſes thereunto belonging, and that ſuch Brewer or Diſtiller, or the Perſon who ſhall ſhew the Stock of ſuch Brewer or Diſtiller, ſhall refuſe or omit, upon Demand made to open the ſame, and to give Entrance to ſuch Officer or Officers, then and in every ſuch Caſe, ſuch Brewer or Diſtiller ſhall forfeit the Sum of Fifty Pounds.

XLVI. And be it further Enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, every Common Brewer, and Retailing Brewer, and every Diſtiller or Maker of Low Wines, *Aquavitæ*, Spirits, or Strong Waters, or the Wife of ſuch Brewer, Diſtiller, or the Perſon who ſhall at any Time admit or give Entrance to any Gauger or Gaugers, or other Officer of Exciſe, into the Brew Houſe, Work Houſe, or Still Houſe, Store or Stores, or other Part of the Premiſſes belonging to ſuch Common Brewer, or Retailing Brewer, or Diſtiller, ſhall ſhew, or cauſe to be ſhewn to ſuch Officer or Officers, all the Stock on Hand, of Beer, Ale, Guile, Worts, Waſh, Pot Ale, Spirits, Singlings, or Low Wines, of or belonging to ſuch Brewer or Diſtiller, and make or give, or cauſe to be made and given, a Declaration of the ſame, *Videlicet*, "That the Stock ſo ſhewn is all the Stock of or belonging to ſuch Brewer or Diſtiller," on Pain of Fifty Pounds, to be forfeited by ſuch Brewer or Diſtiller, for every Time

CHAP. XV. BREWERS & DISTILLERS.

Time he or she, or any such Person who shall give Entrance or Admission as herein before mentioned, shall refuse or omit upon Demand, to shew, or cause to be shewn, such Stock, or to make such Declaration as aforesaid.

The Brewing and Distilling Trades carried on by, in the Name, or for the use of Persons under the Age of 21 Years, the Persons so carrying on the same, liable to the Payment of the Excise, and such Regulations and Restrictions as Persons of full Age.

XLVII. And be it further Enacted by the Authority aforesaid, That from and after the said Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, as often as the Trade of Brewing or Distilling shall be exercised or carried on by, in the Name, or for the Use of any Infant or Person under the Age of Twenty-one Years, the Person or Persons so carrying on, or exercising said Trades, or either of them, shall be liable to the Payment of all Duty or Duties of Excise, and of all Penalties and Forfeitures that may be incurred, and become payable by the Laws of Excise, and subject to such Regulations and Restrictions as fully, to all Intents and Purposes, as if such Person or Persons so carrying on said Trades, or either of them, was or were adult and of full Age.

Into Casks of what Measure Common and Retailing Brewers of Beer and Ale shall Tun and deliver Strong Beer and Ale,

XLVIII. And whereas a Practice prevails amongst several Common Brewers, and Retailing Brewers of Beer and Ale for Sale, to Tun into, and to deliver their Beer and Ale, in Casks of uncertain Measure, under the general Description of Hogsheads, Barrels, and Half Barrels, to the great Diminution of His Majesty's Revenue, and to the Prejudice of the Fair Trader, and of the Publick: For Remedy whereof be it Enacted by the Authority aforesaid, That from and after the Twenty-ninth Day of *September*, One thousand seven hundred and eighty-three, every Common

CHAP. XV. BREWERS & DISTILLERS.

Common Brewer, or Retailing Brewer, of Strong Beer and Ale for Sale, ſhall Tun or Store his or her Strong Beer, Ale, and Guile, into Hogſheads, Barrels, Half Barrels, and Quarter Barrels only, each of which reſpectively ſhall be of the Content herein after mentioned; and that ſuch Brewer or Brewers ſhall not deliver any Strong Beer or Ale in any Caſk or Veſſel, to a Retailer or other Perſon to ſell again, ſave only in Hogſheads or Barrels; and if any ſuch Brewer ſhall, after the ſaid Twenty-ninth Day of *September*, Tun or Store his or her Strong Beer, Ale, or Guile, into any Caſk or Veſſel, ſave only into Hogſheads, Barrels, Half Barrels or Quarter Barrels, or ſhall deliver any ſuch Beer or Ale, in any Caſk or Veſſel, to a Retailer or other Perſon to ſell again, ſave only in Hogſheads or Barrels, that then ſuch Brewer ſhall, for every ſuch Offence, forfeit the Sum of Five Pounds.

and the Forfeiture for acting contrary thereto.

XLIX. And be it Enacted by the Authority aforeſaid, That from and after the ſaid Twenty-ninth Day of *September*, One thouſand ſeven hundred and eighty-three, all Strong Beer, Ale, Guile, or Wort, found by any Officer of Exciſe in the Poſſeſſion of any Common Brewer, or Retailing Brewer, in any Caſk, the full Contents of which ſhall exceed Sixty-eight Gallons, each Gallon containing Two hundred and ſeventeen cubical Inches, and Six Tenths of a cubical Inch, and ſhall be under five hundred Gallons of the Content aforeſaid, ſhall and may be ſeized and forfeited, together with the Caſk containing the ſame; and that every Caſk containing Strong Beer, Ale, Guile, or Worts, the

The Contents to be of the Caſks for the Strong Beer, Ale, Guile, or Wort of Common or retailing Brewers, and the Penalties, &c. in caſe of exceedings, and how to be rated, &c.

CHAP. XV.

BREWERS & DISTILLERS.

full Contents whereof shall exceed Forty-two Gallons of the Content aforesaid, shall be deemed an Hogshead, and rated as containing Sixty-eight Gallons; and that every Cask containing Strong Beer, Ale, Guile, or Worts, the full Contents whereof shall exceed Twenty-one Gallons, of the Content aforesaid, shall be deemed a Barrel, and rated as containing Forty-two Gallons; and that every Cask containing Strong Beer, Ale, Guile, or Worts, the full Contents whereof shall exceed Eleven Gallons of the Content aforesaid, shall be deemed an Half Barrel, and rated as containing twenty-one Gallons; and that the common Brewer, or Retailing Brewer in whose Custody such Vessel or Vessels shall be found as aforesaid, shall, upon all Charges made by the Gauger on Account of Strong Beer, Ale, Guile, or Worts contained therein, pay Excise according to the Rates aforesaid: Provided, that nothing herein contained shall be construed to prevent such Brewers from storing Strong Beer, Ale, or Guile in Vats or Vessels of above Five hundred Gallons Content.

but not to prevent such Brewers from storing their said Liquors in the Vessels herein prescribed.

L. And whereas by the herein before in Part recited Act, made in the nineteenth and twentieth Years of your Majesty's Reign, the Prices at which Strong Beer and Ale shall be bought and sold are ascertained: And whereas several Common Brewers, and Retailing Brewers, in order to take undue advantages of fair Traders, have in many Instances evaded the said Act by secret Gratuities and Compensations, and by Abatements in other Liquors sold by them to the Purchasers of their Beer and Ale, and by various

Persons using any scheme or device by any Consideration of Money, or otherwise to evade the Act 19 & 20 Geo. 3. in buying

CHAP. XV.

BREWERS & DISTILLERS.

various other Means; in Conſequence whereof the Quality of Malt Liquors hath been greatly reduced and impaired, the Conſumption thereof much diſcouraged, and the Conſumers impoſed upon: For Remedy whereof be it Enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, if any Common Brewer or Retailing Brewer of Strong Beer or Ale, or any Perſon for or on Behalf of ſuch Brewer or Brewers ſhall, by any Bounty or Gift of Money by Way of Loan or otherwiſe, or by letting a Houſe or Houſes under the real Value, or by paying Houſe Rent, or any Part thereof, or by any Abatement in the Sale of Spirits, or any other Liquors or Article, or by any Gratuity, Conſideration, or Compenſation made or given, or promiſed to be made or given to any Retailer buying Beer or Ale from ſuch Brewer or Brewers, or to any other Perſon in Truſt for ſuch Retailer buying Beer or Ale from ſuch Brewer or Brewers, or by any other Device or Contrivance whatſoever, whereby the Price of Ale ſold, or to be ſold by ſuch Brewer, ſhall be reduced below the Rate of Eighteen Shillings and Four Pence *per* Barrel, ſuch Barrel containing Thirty-two Gallons, each Gallon to meaſure Two hundred and ſeventeen cubical Inches and Six Tenths of a cubical Inch, or whereby any Quantity of Beer or Ale ſhall be ſold between the Prices of Eighteen Shillings and Four Pence, and Twenty-two Shillings by the like Barrel, or whereby the Price of Strong Beer or Porter ſo bought from ſuch Brewer ſhall be reduced

or ſelling ſtrong beer and ale at lower prices than therein are aſcertained, the forfeiture therefore both by ſeller and buyer.

ſo of ſtrong beer or *Porter*.

CHAP. XV.

BREWERS & DISTILLERS.

below the Rate of Twenty-two Shillings by the like Barrel; or if any Retailer or other Person buying Beer or Ale to sell again, shall in any Manner accept of or receive any Consideration for the Purpose aforesaid, every such Common Brewer or Retailing Brewer who shall sell, and every such Retailer or other Person who shall buy to sell again, shall respectively forfeit the Sum of Fifty Pounds for every offence so committed.

The buyer may be an evidence against the seller, and the seller against the buyer; and if either be the informer, to be discharged of the penalty, and intitled to the moiety of the penalty.

LI. And be it Enacted by the Authority aforesaid, That from and after the said Twenty-fourth Day of *June*, One Thousand seven hundred and eighty-two, if any Information shall be brought against the Buyer or Seller of such Strong Beer, Ale, or Porter for the Penalties by them respectively incurred as aforesaid, upon the Trial of such Information the Buyer shall be admitted to give Evidence against the Seller, or the Seller against the Buyer, as the Case may be; but if either Buyer or Seller be the Informer, the Person so first informing shall, in case of a Conviction upon such Information, be discharged from the Penalty by him or her incurred, and shall be entitled to a Moiety of the said Penalty of Fifty Pounds.

The notice to be given of the name and firname of persons concerned as partners, &c. in any

LII. And be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One Thousand Seven Hundred and eighty-two, the Name and Sirname of every Person concerned as Partner, or in any Manner interested in any Brewery or Distillery, and for whose Account

the

the ſame is or ſhall be carried on jointly with other Perſons, or otherwiſe, ſhall be given in Writing by ſuch Perſon to the Collector, or other Officer at the Exciſe Office of the Diſtrict where ſuch Brewery or Diſtillery is or ſhall be erected, and ſignify that he or ſhe is a Party concerned in ſuch Brewery or Diſtillery; and every Perſon who ſhall have any Share, or be concerned or intereſted in any Brewery or Diſtillery, or in carrying on the Buſineſs of a Brewer or Diſtiller, without giving in his or her Name and Sirname at the Exciſe Office as aforeſaid, ſhall forfeit the Sum of Fifty Pounds.

Brewery or Diſtillery to the Collector, &c. or the penalty.

LIII. And be it further Enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June*, One Thouſand Seven Hundred and Eighty-two, no Perſon or Perſons ſhall ſell or cauſe to be ſold by retail, any ſtrong Beer or Ale at a lower Price than at the rate of Two Pence Halfpenny by the Quart, nor any Porter at a higher Price than at the Rate of three Pence Halfpenny by the Quart, nor any ſmall Beer at any higher Price than at the Rate of one Penny by the Quart, upon pain of forfeiting the Sum of five Pounds for every Time ſuch Perſon or Perſons ſhall commit ſuch Offence, which ſhall be in lieu of any Penalty heretofore impoſed for ſaid Offences reſpectively.

The prices ſtrong beer, ale, porter, and ſmall beer are to be ſold at.

LIV. And be it further Enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June*, One Thouſand Seven Hundred and Eighty-two, if any Conſtable ſhall refuſe, upon requeſt

*Conſtables* refuſing to attend revenue officers on

CHAP. XV.

BREWERS & DISTILLERS.

requeſt made by any Revenue Officer, to attend and aſſiſt ſuch Officer in the execution of his Duty, in any Matter relative to his Majeſty's Revenue, where by Law the preſence or attendance of a Conſtable is made neceſſary, ſuch Conſtable for ſo refuſing ſhall forfeit the Sum of fifty Pounds, over and above all other Penalties, and in default of Payment ſhall ſuffer three Months impriſonment.

requeſt where it is their duty, the Penalty.

Recital of an Act 1ſt of his preſent Majeſty againſt lending or hiring out without Licence, private Brew Houſes, with or without Utenſils, and of the forfeitures for Offences therein.

LV. And whereas by an Act paſſed in the firſt Year of your Majeſty's Reign, intituled, *An Act for continuing and amending an Act*, intituled, *An Act for better regulating the Collection of his Majeſty's Revenue, and for preventing Frauds; and for repealing an Act made the laſt Seſſion of Parliament*, intituled, *An Act for continuing and amending ſeveral Laws heretofore made relating to his Majeſty's Revenue, and for the more effectual preventing of Frauds in his Majeſty's Cuſtoms and Exciſe, and the ſeveral Acts and Statutes which are mentioned in the ſaid Act, and continued thereby*, it is among other things Enacted, That in Caſe any Perſon or Perſons ſhall let out to hire or lend any private Brew Houſe, either with or without Utenſils for Brewing, and without ſuch Licence as therein mentioned firſt had and obtained, then, and in every ſuch Caſe ſo happening, the Perſon or Perſons ſo letting out to hire, or lending a private Brew Houſe, and the Perſon or Perſons to whom the ſame ſhall be ſo let to hire or lent, ſhall reſpectively forfeit the Sum of fifty Pounds Sterling, to be recovered in manner therein mentioned.

LVI. And

CHAP. XV.

BREWERS & DISTILLERS.

LVI. And whereas the ſaid in part recited Act hath in a great meaſure proved inſufficient by reaſon of the Secrecy with which ſuch Frauds are carried on: For remedy whereof be it Enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June*, One Thouſand Seven Hundred and Eighty-two, upon the Trial of any Information for the Penalties impoſed by the ſaid Act for ſaid Offence or Offences, it ſhall and may be lawful for the Perſon or Perſons ſo letting to hire, or lending ſuch private Brew Houſe, or for the Perſon or Perſons to whom the ſame ſhall be ſo let or lent, as the Caſe may be, if called upon on the part of the Informer, or if the Perſon or Perſons ſo letting to hire or lending ſuch private Brew Houſe, or to whom the ſame ſhall be ſo let or lent, ſhall be the Informer or Informers in ſuch Information, to give Evidence on the Trial thereof, and in caſe of a Conviction upon ſuch Information, ſuch Perſon or Perſons ſo giving Evidence, ſhall be diſcharged of and from the Penalties ſo by him or them incurred, and all the Utenſils which ſhall be found in ſuch private Brew Houſe ſhall be forfeited, and applied as herein after is directed.

upon trial thereof, the letter out to hire, or the lender, or the Perſon to whom let or lent, or if either ſhall be the Informer, may give evidence on ſuch Trial, and ſhall be diſcharged of the Penalties, and the Utenſils to be forfeited, &c.

LVII. And be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, every Common Brewer of Beer, Porter, Ale or Small Beer, and every Diſtiller and Maker of *Aquavitæ*, Spirits, Strong Waters, Low Wines, Singlings or Waſh of any Kind for Sale, ſhall, under

How and when common Brewers of Malt Liquors and Diſtillers of Spirits and Strong Waters, are to make their weekly entries

CHAP. XV.

BREWERS & DISTILLERS.

of the Quantities of their Brewings and Distillings, and pay the Excise thereof, and the Penalty on their Default therein respectively,

der his or her own Hand, or the Hand of some Person for whom he or she shall be responsible, weekly, that is to say, on or before *Saturday* in every Week, make true Entry at the Office of Excise, under which such Brewer or Brewers, Distiller or Distillers, shall carry on said Business of Brewing or Distilling as aforesaid, of the Quantity and Quality of all Beer, Porter, Ale, and Small Beer respectively by them brewed, and of the Quantity of Strong Waters which each Distiller is or shall be chargeable with Duty for, by decrease of Wash or otherwise, for and during the Week ending the *Saturday* next preceding, and shall at the same Time pay and clear off, or cause to be paid and cleared off the whole of the Excise, by him, her or them so payable for the same, upon Pain of forfeiting Twenty Pounds for every such Omission, Neglect or Default of Entry and Payment, together with a Sum equal to double the Duty returned by the Gauger or Gaugers, to be payable by such Brewer or Distiller for said Week; and that the tender or Payment of any Sum short of the Duty so returned to be payable, shall not exempt such Brewer or Distiller from the Payment of any Part of the Penalty aforesaid; which Entry and Payment of Duty, at the Time and in the Manner herein mentioned, and Penalty on Default thereof, shall be in lieu and instead of all Penalties for default of weekly Entry and Payment of Duty, for Beer, Porter, Ale, Small Beer, *Aquavitæ*, Spirits, or Strong Waters imposed by any Law or Laws heretofore made.

such Entry, Payment and Penalty to be in lieu of all other Penalties.

LVIII. And

CHAP. XV.

RETAILERS & LICENCES.

Retailers of Wine or Spirits without Licences, the Penalty.

LVIII. And whereas the Laws now in Force have been found inſufficient to prevent the Sale of Wine, Brandy and Spirits without Licence: Be it further Enacted by the Authority aforeſaid, That if any Retailer of Wine or Spirits ſhall, from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, ſell any Wine, Brandy, or Spirits of any Kind whatſoever, in any Houſe, Shop, or Room, or at any Fair, Aſſizes or Seſſions, or other Place whatſoever, without a Licence or Licences firſt had and obtained for the ſelling thereof, the Perſon or Perſons ſo offending therein, ſhall, for every ſuch Offence by him or her committed, forfeit the Sum of Ten Pounds Sterling, the ſame to be in lieu and ſtead of all former Penalties and Forfeitures impoſed for ſuch Offence, by any former Act or Acts.

Retailers licenced to ſell Beer, Ale, Wine, Spirits or Cyder, dying in, or removing from the Houſe or Place where licenced, their Executors, Adminiſtrators or Aſſigns, may ſell during the remainder of the Term of the Licence.

LIX. And be it further Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, if any Perſon or Perſons, licenced to ſell Beer, Ale, Wine, Spirits or Cyder, ſhall die, or remove from the Houſe or Place wherein he, ſhe, or they was or were licenced to ſell Liquor or Liquors as aforeſaid, the Executors, Adminiſtrators or Aſſigns of the Perſon or Perſons ſo dying or removing, as the Caſe may be, who ſhall be poſſeſſed of ſuch Houſe or Place, may lawfully ſell therein ſuch Liquors as were licenced there to be ſold, until the Expiration of the Term for which ſaid Licence ſhall have been granted.

CHAP. XV.

RETAILERS & LICENCES.

LX. Provided always, That the ſaid Licence ſhall be produced to the Gauger or other Officer of Exciſe when required.

But the Licence to be produced to the Gauger.

LXI. And be it further Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, no Licence ſhall entitle any Perſon to ſell Beer, Ale, Wine, Spirits, or Cyder in any other than the Houſe or Place thereunto belonging, wherein the Perſon or Perſons ſo obtaining ſuch Licence ſhall have inhabited at the Time of granting ſuch Licence, and that ſuch Licence, with Regard to all other Places ſhall be null and void.

And ſuch Liquors to be only ſold in the Houſe, &c. where the Perſon inhabited at the Time of granting the Licence.

LXII. And be it further Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, every Perſon licenced to ſell Beer, Ale, Wine, Spirits, or Cyder, ſhall have, or cauſe to be painted on a Board, with Letters publickly viſible and legible, at leaſt an Inch long, in White upon a black Ground, or in Black on a white Ground, his or her Name and Sirname at full Length, and the words Licenced to ſell Wine, Spirits, Malt Liquors, or Cyder, as the Caſe may be, and ſhall affix the ſame on ſome conſpicuous Place on the Outſide of the Front of his, her, or their Houſe, not more than Three Feet diſtance from the Top of the Shop-door or Street-door of ſaid Houſe, and preſerve and keep up the ſame during the Time he, ſhe, or they ſhall continue to ſell ſaid Liquors

The Show-board or Notification to be affixed up, of ſelling the aforeſaid Liquors, and where, or the Penalty.

or

or any of them, or in default thereof ſhall forfeit the Sum of Ten Pounds.

CHAP. XV.

RETAILERS & LICENCES.

Exciſe Officers may in the preſence of a conſtable in the day time enter any ſhop, &c. where ſuch ſhow-board or notification is, and demand a view of the Licence, and take a Copy thereof; and if none be produced, to demand the Licence Money, and if not paid, diſtrain—and how the Diſtreſs is to be diſpoſed of.

LXIII. And in order to prevent the Frauds committed by Perſons ſelling Liquors without Licence; Be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, it ſhall and may be lawful for any Surveyor, Gauger, or other Officer of Exciſe in the Day Time, and in the Preſence of a Conſtable to enter any Shop, Store Room, or Houſe whereon is affixed any ſuch Show-board or Notification, importing that there is a Licence to ſell Beer, Ale, Wine, Spirits, or Cyder therein, and to demand a View of the Licence, under or by Virtue of which the Perſon or Perſons reſiding therein ſhall claim a Liberty to ſell ſaid Liquor or Liquors, and he ſhall be permitted to take a Copy thereof, if any ſuch Licence ſhall be produced; and if no ſufficient Licence ſhall be produced, that ſuch Officer ſhall and may demand the Licence Money payable for all or any of the Liquors ſo notified or ſold without ſufficient Licence, and upon Nonpayment thereof ſhall and may take a Diſtreſs for the ſaid Licence Money, and ſell ſuch Diſtreſs; and if ſaid Diſtreſs ſhall be ſold for more than the Amount of ſuch Licence Money, and the neceſſary Charges incident to the taking and ſelling ſuch Diſtreſs, the Overplus ſhall be returned to the Owner or Occupier of the Houſe from whence ſuch Diſtreſs ſhall be ſo taken.

CHAP. XV.

RETAILERS & LICENCES.

Persons dealing in spirits, keeping shops for sale of excisable goods, shall be deemed and taken to be Retailers of Spirits, and to be subject to the like rules, regulations, penalties, &c. as common Retailers, notwithstanding any importation by them of goods by wholesale, &c.

LXIV. And whereas many Frauds have been practised by Grocers and Shop-keepers, who, under Pretence of their being wholesale Importers, and by various other Shifts, have endeavoured to evade the Laws, compelling Retailers of Wine, Brandy, or other Spirits, to obtain Licence for selling said Liquors, to the Injury of your Majesty's Revenue, and of the fair Trader in that Behalf: Be it Enacted by the Authority aforesaid, That from and after the Passing of this Act all and every Person and Persons, dealing in Spirits of any Kind, who shall keep a Shop or Shops for the Sale of excisable Goods, or for whose sole or joint use or Benefit any Shop for the Sale of excisable Goods is or shall be kept, either in his or her Name, or in the Name or Names of any other Person or Persons, shall be deemed and taken to be a Retailer and Retailers of Spirits, and shall be subject to the Rules, Regulations, Restrictions, Forfeitures, and Penalties for want of Licence, Certificate, or otherwise, as the Case shall be, or for or on Account of any other Matter or Thing whatsoever, that common Retailers of Spirits are subject and liable to, notwithstanding any Importation or Importations of Goods and Commodities by Wholesale, by such Person or Persons so being or pretending to be wholesale Merchant or Merchants, or any Certificate obtained or to be obtained for that Purpose.

One or more chief commissioners of Excise may hear and

LXV. And be it further Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand Seven hundred and

and eighty-two, it shall and may be lawful to and for any One or more of the Chief Commissioners of Excise to hear and determine all Complaints, and to levy, or cause to be levied all Forfeitures, Fines, and Penalties that shall be incurred by or against any Person or Persons for selling Wine or Spirits without Licence, in the same Manner, and as effectually to all Intents and Purposes, as any Three of the said Chief Commissioners are now impowered to do, with like Remedy of Appeal as herein after mentioned.

CHAP. XV.

RETAILERS & LICENCES.

determine Complaints, and levy Forfeitures, &c. for selling Wine or Spirits without Licence.

LXVI. And whereas there is Reason to apprehend that several Frauds may be committed by Persons clandestinely landing Tobacco, and vending the same as Tobacco of the Growth of this Kingdom: For Prevention whereof, be it Enacted by the Authority aforesaid, That on or before the first Day of *August*, One thousand seven hundred and eighty-two, and on or before the first Day of *June*, in every ensuing Year, all and every Person and Persons who shall have any Tobacco planted or growing within this Kingdom for Sale, or on a Portion of Ground exceeding One Quarter of a Rood for private Use and Consumption, shall give or send Notice in Writing to the Collector of the District where such Tobacco shall be growing or planted, of the Tobacco Grounds in his, her, or their Possession, and of the County, Barony, Parish, Township, and Place wherein the same lie, with the exact Quantity of Ground planted with such Tobacco, which Notice shall be signed with his or her Name, on Pain of forfeiting the Sum of Twenty Pounds Sterling

TOBACCO.

The notice in writing to be given on or before the first day of August 1782, and the first day of June in every ensuing year, by all Planters of Tobacco in this Kingdom, either for sale, or private use, exceeding the quantity herein, to the Collector of the District, or the Penalty.

CHAP. XV.

TOBACCO.

Sterling for every Acre, and so in Proportion for any Quantity not less than One Quarter of a Rood planted for private Use, for neglecting to give such Notice, a Copy whereof shall be given by the Collector to the Surveyor and Gauger of such Walk respectively.

And from and after the 1st Day of August 1782, the notice to be given to the Excise Officer, of the cutting, pulling, or gathering thereof, or the Penalty.

LXVII. And be it Enacted by the Authority aforesaid, That from and after the first Day of *August*, One thousand seven hundred and eighty-two, every Person or Persons who shall have any Tobacco planted or growing for Sale, shall give Notice in Writing to the Surveyor, Gauger, or other Officer of Excise of the Walk wherein such Tobacco shall be growing, of the Day on which he, she, or they shall begin to cut, pull, or gather the said Tobacco, three Days before he or she shall begin to cut, pull, or gather the same, and in like Manner, give the like Notice before he shall put said Tobacco, or any Part thereof, in any Package, Truss, Box, or Cask whatsoever, on Pain of forfeiting all Tobacco cut, pulled, gathered, or packed without giving such Notice.

Scales and Weights to be provided by persons making up, or packing the Tobacco for sale, with the directions for the weighing and packing the same,

LXVIII. And be it Enacted by the Authority aforesaid, That all and every such Person or Persons so making up, or packing such Tobacco for Sale, shall provide proper Scales and Weights sufficient for weighing his or her Tobacco in Drafts, not less than Four Hundred and Twenty-five Pounds each, and before he or she shall pack up any of said Tobacco, shall, in the Presence of some Officer of Excise, weigh and pack the same in Packs, Boxes,

or

or Caſks, not containing leſs than Four Hundred and Twenty-five Pounds each: Provided the whole Quantity ſo grown for Sale, ſhall amount to ſo much, and after the ſame ſhall be weighed and packed, the Officer ſhall number the Package or Packages, and ſhall mark on each Package, the net Weight of Tobacco contained therein, and give ſuch Planter a Certificate for the ſame; and ſuch Planter ſhall lodge ſuch Certificate at the Exciſe Office of the Diſtrict, within Six Days after receiving the ſame; and the Officer who ſhall receive ſuch Certificate, ſhall give ſuch Planter a Copy thereof, ſigned by him, certifying that the Original is lodged in ſaid Office.

as alſo the duty of the Exciſe Officer therein, and the Certificate he is to give, &c.

LXIX. And be it Enacted by the Authority aforeſaid, That from and after the firſt Day of *Auguſt*, One thouſand ſeven hundred and eighty-two, all Rules and Regulations in the ſeveral Acts of Parliament heretofore made, and to be obſerved by Perſons Storing, Dealing in, Manufacturing, or having in their Cuſtody, imported Tobacco; and all Rules and Regulations enacted thereby, relative to Permits and Certificates for the ſame, ſhall be, and the ſame are hereby extended to all Perſons having, Manufacturing, or Dealing in Tobacco, of the Growth of this Kingdom, whether ſuch Tobacco ſhall be ſtored, carried, conveyed, or in a Courſe of Conveyance from one Port or Place of this Kingdom to another, or ſhall be ſold or delivered by one Perſon to another, as fully as if Tobacco of the Growth of this Kingdom had been expreſsly mentioned in ſaid Laws, Rules, and Regulations, ſave only,

And all rules and regulations in the ſeveral Acts heretofore made relative to imported Tobacco, extended to perſons having, manufacturing, or dealing in Tobacco of the growth of this Kingdom, ſave as herein is ſaved and excepted as to Duty, &c.

CHAP. XV.

TOBACCO.

only, that instead of the Words, Duty paid, or Number of Warrants or Importers Names being expressed in such Certificates and Permits, that the Names of the Planters, Growers, and Sellers of such Tobaccco, shall be entered therein.

From the 24th of June 1782, Tobacco, clandestinely or without due entry and Payment of the Duties, imported, with the Ship, shall be forfeited, and if neither can be seized, the Master, &c. to forfeit the whole value thereof.

LXX. And whereas the Laws heretofore made to prevent the clandestine Importation of Tobacco, have not proved sufficient to answer the intended Purpose: Therefore, be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, if any Tobacco shall be clandestinely imported, or secretly brought into this Kingdom, without due Entry and Payment of the Duties chargeable thereupon, the Ship, Vessel, or Boat in which the same shall be so clandestinely imported, with all the Guns, Tackle, Furniture, Ammunition, and Apparel thereunto belonging, and also, all such Tobacco shall be forfeited, and shall and may be seized by any Officer of the Revenue; and in Case such Vessel or Goods cannot be seized, the Master or other Person having Charge of the Vessel in which such Goods shall have been so imported or brought, shall forfeit the whole Value thereof.

LANDING GOODS.

Any Revenue Officer granting or making false Certificate of the landing of Goods, the Penalties,

LXXI. And be it further Enacted by the Authority aforesaid, That if any Officer of any Port, Member, or Creek of this Kingdom, shall knowingly grant or make any false Certificate relative to the Landing of any Goods or Merchandizes, out of any Ship or Vessel, that such Officer shall lose his Employment, and moreover, forfeit the Sum of Fifty

CHAP. XV.

LANDING GOODS.

Fifty Pounds, and ſuffer One Year's Impriſonment, without Bail or Mainprize, and be incapable of ſerving Your Majeſty in any Place of Truſt, concerning Your Majeſty's Revenue in this Kingdom; and if any Perſon whatſoever, ſhall knowingly counterfeit, raze, alter, or forge any Cocket, Certificate, or Return, Tranſire, or Let-paſs, or any Cuſtom-houſe Warrant, ſuch Perſon ſhall forfeit One Hundred Pounds, and the whole of ſuch Cocket, Certificate, or Return, Tranſire, or Let-paſs, or other Warrant, ſhall be invalid and of none Effect; and if any Goods, Wares or Merchandizes, whether the ſame be cuſtomable or exciſable, or otherwiſe brought or coming into any Port, Haven or Creek, within this Kingdom, from any other Port, Haven or Creek within this Kingdom, by Port, Cocket, Tranſire, Let-paſs, or Certificate, in any Ship or Veſſel, ſhall be landed or put on ſhore before ſuch Cocket, Tranſire, Let-paſs, or Certificate expreſſing the Whole, and all and every Article of ſuch Veſſel's Cargo, whether cuſtomable or exciſeable, or not, ſhall be delivered to the Cuſtomer, Comptroller, Collector, or other Chief Officer of the Port or Place of their Arrival, or to their Deputy or Deputies, and before a Warrant or ſufferance ſhall be made and given by ſuch Cuſtomer, Comptroller, or Collector, or his or their Deputy or Deputies as aforeſaid, for the landing and diſcharging thereof, then and in every ſuch Caſe, ſuch Goods, Wares, or Merchandizes ſo landed, ſhall be forfeited, and ſhall and may be ſeized by any Officer of Your Majeſty's Revenue.

forging any cocket, certificate, or return, tranſire, let-paſs or cuſtom-houſe warrant, the forfeiture, &c.

ſo goods coming by cocket, &c. from one port in this kingdom to another, and landed before ſuch cocket, &c. ſhall be delivered to the proper officer, the penalty.

CHAP. XV.

PROBABLE CAUSE of SEIZURE.

On trial of any information of seizure, and verdict for the defendant on certificate of the Judge of probable cause of seizure, the defendant not to have any costs,

nor shall the seizer be liable to any action, indictment, &c.

and in case any such shall be brought &c. and a verdict given against the defendant, and the judge shall certify that there was a probable cause of seizure, the power he has as to cost and damages.

LXXII. And be it further Enacted by the Authority aforesaid, That in Case any Information shall be commenced and brought to Trial on Account of any Seizure of any Ship or Goods, as forfeited by Virtue of this or any other Act of Parliament relating to Your Majesty's Customs or Excise, wherein a Verdict shall be found for the Defendant or Claimer thereof, and it shall appear to the Judge or Court before whom the same shall have been tried, that there was a probable Cause of Seizure, the Judge or Court before whom the said Information shall have been tried, may certify on the Record, that there was a probable Cause for such Seizure having been made, and in such Case the Defendant or Claimer shall not be intitled to any Costs of Suit whatsoever, nor shall the Person or Persons who made such Seizure, or cause the same to be made, be liable to any Action, Indictment, or other Suit or Prosecution, on Account of such Seizure; And in Case any Action, Indictment, or other Suit or Prosecution shall be commenced and brought to Trial against any Person or Persons whatsoever, on Account of any Seizure of any Ship or Goods as forfeited, by Virtue of this or any other Act of Parliament relating to Your Majesty's Customs and Excise, and a Verdict shall be given against the Defendant or Defendants in such Action, Indictment, Suit or Prosecution, if the Court or Judge before whom such Action or Prosecution shall have been tried, shall certify on the Record, that there was a probable Cause for such Seizure, then the Plaintiff or Plaintiffs shall not be intitled to Costs of

of Suit, nor to above Two Pence Damages, beſides ſuch Ship and Goods, or Ships or Goods, as the Caſe ſhall be, or the Value thereof, at the Time of the Seizure, nor ſhall the Defendant or Defendants in any ſuch Proſecution where it ſhall appear to the Judge or Court before whom ſuch Defendant or Defendants ſhall be tried, that there was any ſuch Certificate given as aforeſaid, or that there was a probable Cauſe of Seizure, be fined above One Shilling.

GATE NOTE.

Carmen and porters carrying goods, &c. from off the Cuſtom-houſe quay without a gate-note the penalties reſpectively.

LXXIII. And be it further Enacted by the Authority aforeſaid, That from and immediately after the Paſſing of this Act, if any Carman ſhall take any Goods, Wares, or Merchandizes of any Kind whatſoever from off the Cuſtom-houſe Quay, in the City of *Dublin*, without firſt obtaining from the proper Officer a Gate-Note, permitting ſuch Goods, Wares, or Merchandizes, to be taken from off ſuch Quay, ſuch Carman ſhall forfeit the Sum of Forty Shillings, together with the Cart, Car, or other Draft, and the Horſe or Horſes drawing or carrying the ſame, which Cart, Car, or other Draught, and ſuch Horſe or Horſes may be ſeized for ſuch Offence by any Officer of your Majeſty's Revenue; and if any Porter ſhall carry any Goods, Wares, or Merchandizes from off ſuch Quay, without firſt obtaining ſuch Gate-Note as aforeſaid, ſuch Porter ſhall forfeit the like Sum of Forty Shillings, and in Default of Payment of the ſaid reſpective Penalties by ſuch Carman or Porter, ſuch Carman or Porter ſhall be impriſoned for one Month, without bail or Mainprize.

CHAP. XV.

OMISSION SUPPLIED.

The words *or shipped off* omitted in the Act of Excise 14 & 15 Car. 2. supplied.

LXXIV. Whereas by an Act made in the Fourteenth and Fifteenth Years of the Reign of his late Majesty King *Charles* the Second, intitled, *An Act for settling of the Excise and New Impost upon His Majesty, his Heirs and Successors, according to the Book of Rates therein inserted*, it is among other Things Enacted; That all Goods, Wares, Merchandizes, and Commodities whatsoever, coming in, or going out, either from or to any Part or Place beyond the Seas, or any Port or Haven of this Realm, that shall be unshipped at any Time, before due Entry of the same made with, or the Warrant of Licence had and obtained from, the Officer of Excise in the Port where such Goods shall be unshipped, landed, or shipped off, for doing thereof shall be lost and forfeited: And whereas the said recited Clause hath been found defective, by the Words "or shipped off" having been omitted after the Word "unshipped," and before the Word "at": For Remedy whereof, be it further Enacted by the Authority aforesaid, That from and after the said Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, all Goods, Wares, Merchandizes, and Commodities whatsoever, coming in, or going out, either from or to any Part or Place beyond the Seas, or any Port or Haven of this Realm, that shall be unshipped, or shipped off at any Time before due Entry of the same made with, or the Warrant, or the Licence had and obtained, from the Officer of Excise in the Port where such Goods shall be unshipped, landed, or shipped off, for doing thereof, shall be lost and forfeited.

LXXV. Whereas

C. H. A P. XV.

GOODS UNRATED

Reward to collectors for their trouble in the sale of goods unrated in the books, but paying *ad valorem*, undervalued by the Merchant.

LXXV. Whereas for the better levying the Duties upon all Goods and Merchandizes which are brought in or carried out of this Kingdom, which are not rated in any Book of Rates, and pay Duty of Custom, *ad Valorem*, it is provided by an Act passed in the Thirty-third Year of his late Majesty's Reign, intitled, *An Act for better regulating the Collection of His Majesty's Revenue, and for preventing of Frauds therein; and for repealing an Act made the last Session of Parliament*, intitled, *An Act for continuing and amending several Laws heretofore made relating to His Majesty's Revenue, and for the more effectual preventing of Frauds in his Majesty's Customs and Excise, and the several Acts and Statutes which are mentioned in the said Act, and continued thereby*, that if it shall appear to the Collector, Comptroller, or other proper Officer, that such Goods or Merchandizes are not valued by the Oath or Affirmation of the Merchant, according to the true Value and Price thereof, that then the Collector, on paying to the Importer or Owner the Value of said Goods and Merchandizes so sworn to, or affirmed, together with an Addition of Ten Pounds *per Centum*, over and above such Value, shall cause the said Goods to be fairly and publickly sold for the best Advantage, and that the Produce thereof, after Repayment of the Money paid to such Importer or Proprietor, shall be accounted for by such Collector, as the Duties arising on such Goods; but by Reason that no Reward is given to such Collector for his Trouble in conducting the Business of said Sales, the Remedy provided by said Acts,

CHAP. XV.

UNRATED GOODS.

Acts, for the better Encouragement of said Collector to do his Duty in such Cases, is seldom resorted to: Be it Enacted by the Authority aforesaid, That in every such Case, it shall and may be lawful for the Collector, or other proper Officer at the respective Ports, to take and receive to his own Use, one Moiety of the Overplus, which shall remain after paying to the Importer or Proprietor of such Goods the Value sworn to or affirmed, and the Ten Pounds *per Centum* thereupon, the other Moiety to be accounted for, as by said Act is directed.

The packages &c. of such Goods where of real value to be added to the value thereof, and to pay duty accordingly.

LXXVI. And whereas in many Cases the Vessels or Packages which contain Goods and Merchandizes that are unrated in their Value, are of as great or greater Value than the Goods they contain: Be it Enacted by the Authority aforesaid, That in all Cases where such Vessels or Packages are of real Value, the Value thereof shall in every Valuation be added to the Value of the Goods, and pay Duty accordingly.

QUIT, &c. RENTS.

On distress for arrears thereof, the charges attending the same to be deducted out of the Money arising from the Sale thereof.

LXXVII. And whereas the Collectors of Your Majesty's Revenue, and those employed by them, have been frequently obliged to distrain for Quit Rent, Crown Rent, Composition Rent, and other Rents payable to Your Majesty, Your Heirs and Successors, and Distresses taken for the same have been frequently Rescued, by Reason whereof the Collection of the Rents aforesaid hath been rendered difficult and expensive: For Remedy whereof, be it Enacted by the Authority aforesaid, That from and after

CHAP. XV.

QUIT, &c. RENTS.

after the Twenty-fourth Day of *June*, One thousand ſeven hundred and eighty-two, in all Caſes where any Diſtreſs or Diſtreſſes ſhall be taken on any Lands, Tenements or Hereditaments, for any Quit Rent, Crown, Compoſition or other Rent payable to Your Majeſty, Your Heirs and Succeſſors, then due and in Arrear, and chargeable thereon, it ſhall and may be lawful for ſuch Collectors and thoſe impowered by them, to diſtrain for the ſame, to deduct and retain out of the Value of ſuch Diſtreſs or Diſtreſſes, or out of the Money ariſing by Sale thereof, all ſuch neceſſary Charges and Expences, over and above the Rent ſo in Arrear, as ſhall neceſſarily be incurred in the Taking, Securing, and Selling ſuch Diſtreſs or Diſtreſſes,

CARRIAGES.

What ſhall be deemed a Cabriolet or Garden-chair, & in what caſes not exempted.

LXXVIII. And whereas many Frauds have been committed by Perſons who, in Order to evade the Duties upon Carriages with Four Wheels and Two Wheels make Uſe of a Carriage or Carriages with Wheels of ſuch ſmall Dimenſions as are properly ſuited to Cabriolets or Garden Chairs, intended only for Pleaſure, giving the Name of Cabriolets or Garden Chair to ſuch Carriages ſo uſed upon Journies and otherwiſe: For Remedy whereof be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, no Carriage whatſoever, whether with Four Wheels or with Two Wheels, ſhall be deemed a Cabriolet or Garden Chair, or be exempted from any Duty as ſuch, in Caſe the ſame ſhall be uſed by any Perſon not paying Duty for one or more Carriage or Carriages

with

CHAP. XV.

CARRIAGES.

with Four Wheels, or in Case the same shall be used upon any Publick or High Road, at the Distance of more than Three Miles from the House or Demesne of the Person to whom the same shall belong, unless for the Purpose of sending such Carriage Home to the Proprietor thereof when it shall have been first purchased, or for the Purpose of sending the same to be repaired, or returning thereof when it shall have been repaired; and that no Carriage be deemed a Cabriolet or Garden Chair, within the Meaning of this or any other Law in Force in this Kingdom, any of the Wheels whereof shall be of a Diameter exceeding Four Feet, any Law to the contrary thereof notwithstanding.

PERJURY.

Persons swearing or affirming falsely, or procuring or suborning persons so to do the punishment.

LXXIX. And be it further Enacted by the Authority aforesaid, That if any Person or Persons shall wilfully, falsely, and corruptly take any of the Oaths or Affirmations hereby directed to be taken, and be thereof lawfully convicted by Verdict, or upon his or their Confession, he, she, or they so offending shall, for every such Offence, incur and suffer such Penalties, Forfeitures, Pains and Disabilities as Persons convicted of wilful and corrupt Perjury are by Law liable unto; or if any Person or Persons shall corruptly procure or suborn any other Person to take the said Oath or Affirmation, and the Person or Persons so procuring or suborning, shall be thereof convicted, by Verdict, or upon his, her, or their Confession, every Person so offending shall, for every such Offence, incur and suffer such Penalties, Forfeitures, Pains and Disabilities, as Persons convicted of Perjury, or of Subornation of Perjury,

are

are reſpectively, by the Laws of this Kingdom liable unto.

CHAP. XV.

ACTS CONTINUED, &c.

LXXX. And be it further Enacted by the Authority aforeſaid, That an Act made in the Thirty-third Year of the Reign of his late Majeſty King *George* the Second, intituled, *An Act for better regulating the Collection of his Majeſty's Revenue, and for preventing of Frauds therein, and for repealing an Act made the laſt Seſſions of Parliament*, intituled, *An Act for continuing and amending ſeveral Laws heretofore made relating to His Majeſty's Revenue, and for the more effectual preventing of Frauds in His Majeſty's Cuſtoms and Exciſe, and the ſeveral Acts and Statutes which are mentioned in the ſaid Act, and continued thereby*; and alſo one other Act made in the Firſt and Second Years of His Majeſty's Reign, intituled, *An Act for continuing and amending an Act*, intituled, *An Act for better regulating the Collection of His Majeſty's Revenue, and for preventing Frauds therein, and for repealing an Act made in the laſt Seſſion of Parliament*, intituled, *An Act for continuing and amending ſeveral Laws heretofore made relating to His Majeſty's Revenue, and for the more effectual preventing of Frauds in His Majeſty's Cuſtoms and Exciſe, and the ſeveral Acts and Statutes which are mentioned in the ſaid Act, and continued thereby*; and alſo one other Act made in the Third and Fourth Years of His Majeſty's Reign, intituled, *An Act for continuing and amending Two ſeveral Acts of Parliament therein mentioned, and for the more effectual preventing of Frauds in His Ma-*

CHAP. XV.

ACTS CONTINUED, &c.

*jesty's Customs and Excise, and for other Purposes therein mentioned*; and also one other Act made in the Fifth and Sixth Years of his Majesty's Reign, intituled, *An Act for continuing and amending several Laws relating to His Majesty's Revenue, and for the more effectual preventing of Frauds therein, and for other Purposes therein mentioned*, and also one other Act made in the Seventh and Eighth Years of Your Majesty's Reign, intituled, *An Act for the better Improvement of His Majesty's Revenue, and for continuing and amending several Acts therein particularly mentioned*,; and also one other Act made in the Eleventh and Twelfth Years of His Majesty's Reign, intituled, *An Act for the further Improvement of His Majesty's Revenue, and the more effectual preventing of Frauds therein, and for continuing and amending several Laws heretofore made and now in Force relative to His Majesty's said Revenue*; and also one other Act made in the Thirteenth and Fourteenth Years of His Majesty's Reign, intituled, *An Act for continuing and amending several Laws now in Force relating to his Majesty's Revenue, and for the more effectual preventing of Frauds therein*; and also one other Act made in the Fifteenth and Sixteenth Years of His Majesty's Reign, intituled, *An Act for the Improvement of His Majesty's Revenue, and for the more effectual preventing of Frauds therein, and for continuing and amending several Laws heretofore made and now in force relative to His Majesty's said Revenue*; and also one other Act made in the Seventeenth and Eighteenth Years of His Majesty's Reign, intituled, *An Act for the Improvement of*

*His*

CHAP. XV.

*His Majeſty's Revenue, and the more effectual preventing of Frauds therein, and for continuing and amending ſeveral Laws heretofore made and now in force relative thereto*; and alſo another Act made in the Nineteenth and Twentieth Years of His Majeſty's Reign, intituled, *An Act for continuing and amending ſeveral Laws relating to His Majeſty's Revenue, and for the more effectually preventing of Frauds therein, and for ſuch other Purpoſes as are therein mentioned*; and all and every the Clauſes therein reſpectively contained, except ſuch Parts thereof as are altered, repealed, or amended by this preſent Act, or by any of the ſaid recited Acts, ſhall continue and be in Force for the Space of Two Years from the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, and from thence to the End of the next Seſſion of Parliament, and no longer.

FINES, PENALTIES, &c.

How recoverable.

LXXXI. And be it further Enacted by the Authority aforeſaid, That all and every the Fines, Penalties and Forfeitures inflicted by this Act, or by the ſaid ſeveral Acts of Parliament herein before laſt particularly mentioned or recited, or by any of them, other than, and except ſuch as by this Act, or by any of the ſaid recited Acts of Parliament herein before laſt mentioned, are otherwiſe provided for, ſhall and may be ſued for, recovered, levied, and applied in ſuch Manner and Form, and Means, and with ſuch Powers and Authorities as are preſcribed, directed, and appointed, in and by an Act of Parliament made in the Fourteenth and Fifteenth

CHAP. XV.

FINES, PENALTIES, &c.

Years of the Reign of King *Charles* the Second, intituled, *An Act for settling the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates thererein inserted,* as fully and effectually to all Intents, Constructions, and Purposes, as if the same were particularly mentioned and expressed, and re-enacted in the Body of this present Act, with the like Remedy of Appeal to and for the Party or the Parties who shall think him, her, or themselves aggrieved or injured, as in and by the said Act of Excise is provided.

FISHERIES.

Inspectors thereof to be appointed, and how and by whom, and their duty, powers, &c. and proceedings.

LXXXII. Whereas the several Rules prescribed by the Laws now in force for the better regulating the Fisheries of this Kingdom have been frequently evaded, and are rendered difficult in general to be carried into Execution, by reason that the persons subject to such Rules, are usually at Sea, and out of the Reach of any Magistrate: Therefore be it Enacted by the Authority aforesaid, That from and after the Passing of this Act, it shall and may be lawful for any Person or Persons, not exceeding the Number of three, to be appointed for that Purpose by the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, and such Person or Persons so appointed from time to time to remove, and appoint others in his or their Room, to superintend and inspect said Fisheries respectively; and in order to enforce and carry into effectual Execution the several Laws heretofore passed, or which shall hereafter be enacted for the Preservation or Improvement of said Fisheries, it shall and may be lawful for such Person or Persons

ſons, ſo to be appointed from Time to Time, to enter on board every Veſſel fitted out on the Bounty for Fiſhing, and lying in any Harbour, Creek, or Haven of this Kingdom, within Head Land and Head Land, to examine and ſee that all the ſeveral Laws and Regulations made, or to be made, for the better Preſervation and Improvement of the ſaid Fiſheries be duly obeyed by all and every Perſon or Perſons concerned therein; and upon any Complaint made, or Information given upon Oath to ſaid Perſon or Perſons reſpectively (which Oath they, and each of them, is and are hereby impowered to adminiſter) againſt any Perſon or Perſons relative to and for the Puniſhment of any Offence which ſhall be committed againſt ſaid Laws, or any of them, to iſſue a Warrant or Warrants againſt the Perſon or Perſons ſo complained of, or informed againſt, and to cauſe ſuch Perſon or Perſons ſo complained of, or informed againſt, to be apprehended and brought before ſuch Perſon or Perſons ſo appointed to inſpect as aforeſaid; and if it ſhall appear to ſuch Inſpector or Inſpectors, by the Teſtimony upon Oath of ſuch Informer, or other Witneſs or Witneſſes, that the Perſon or Perſons ſo informed againſt or complained of ſhall have been guilty of the Offence or Offences with which ſuch Perſon or Perſons ſhall have been ſo charged, then, and in every ſuch Caſe, ſuch Perſon or Perſons ſo appointed to inſpect as aforeſaid, ſhall, by Warrant under his or their Hand and Seal, cauſe all and every the Fine or Fines to which ſaid Offender or Offenders is or are or ſhall be liable, to be levied by Diſtreſs and Sale of the Goods of ſuch Offender;

CHAP. XV.

FISHERIES.

Offender; and for want of such Distress or Payment, to commit such Offender or Offenders to the Gaol of the County, in which such Offender shall be brought before such Inspector or Inspectors as aforesaid, there to remain for the Time or Times prescribed by Law in such Cases respectively; and if the Person or Persons so complained against, shall abscond or refuse to come before such Inspector or Inspectors, that then, upon Notice in Writing to be served upon the last Place of Abode of such Person so absconding or refusing, Twenty-four Hours before such Inspector or Inspectors shall enter into an Examination of such Offence or Offences, it shall and may be lawful for such Inspector or Inspectors, upon such Proof as aforesaid, by such Warrant as herein before mentioned, to cause all such Fine or Fines as are or shall be imposed by Law for the Commission of such Offences, to be levied by Distress and Sale of the Goods of such Offender or Offenders, as if he or they were personally present; and for want of such Distress or Payment, to commit such Offender or Offenders, whenever found and apprehended, to the Gaol of the County in which such Offender shall be apprehended, there to remain for such Time or Times, as by Law is or are prescribed for the Commission of said Offences respectively.

Appeal may be and to whom from their judgments, &c.

LXXXIII. Provided always, That in Case any Person so convicted as aforesaid, shall conceive himself aggrieved by the Conviction, Sentence, or Judgment of such Inspector or Inspectors, on his paying or

or depoſiting with ſuch Inſpector the fine ſo impoſed, or a ſufficient Diſtreſs for ſecuring the Payment thereof, to appeal to the Magiſtrate, or Juſtice of Peace of the County wherein, if on Land, or adjacent to the Place if at Sea, where ſuch Offence or Offences ſhall have been committed, or where the Party ſo committing the ſame ſhall have been apprehended or ſummoned, provided ſuch appeal ſhall be proſecuted within One Month after ſuch Conviction, Sentence, or Judgment, which Magiſtrate, or Juſtice of the Peace ſhall, upon ſummoning the Parties, accuſing and appealing, and Examination upon Oath, make ſuch Order, either to affirm, or reverſe the ſame, as to him ſhall ſeem meet.

The Sum to be deducted by the Collectors or other Perſons pay the Bounty Money, as a Fund to pay the Inſpectors.

LXXXIV. And in order to create ſome Fund for defraying the Expences neceſſarily incurred by ſuch Inſpector or Inſpectors in performing ſaid Duty: Be it Enacted by the Authority aforeſaid, That a Deduction of Six Pence ſhall be made out of every Twenty Shillings Bounty Money, which ſhall be annually paid to the Owners of all Veſſels to be employed in ſaid Fiſheries reſpectively; and the ſaid Six Pence in the Pound, ſo deducted by the Collectors or other Perſons paying ſaid Bounty Money, ſhall be handed over and paid to and for the Uſe of ſuch Inſpector or Inſpectors, in ſuch Manner, and according to ſuch Diſtribution, as the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, ſhall from Time to Time think proper to direct.

LXXXV. And

CHAP. XV.

FISHERIES.

The Oath to be taken by the Inspectors, before one or more of the Commissioners of the Revenue, before their entering into office,

LXXXV. And in Order to enforce due Observance of the Duty and Trust so to be committed to such Inspector or Inspectors: Be it Enacted by the Authority aforesaid, That every such Inspector and Inspectors shall, previous to his entering into such Office, take an Oath of the Import following, before one or more of His Majesty's Commissioners of Customs and Excise, for the Time being, *videlicet*, "That he will honestly, faithfully, and to the best of his Ability and Judgment, perform his Duty in said Office;" which Oath such Commissioner or Commissioners is and are hereby impowered to administer; and if such Inspector or Inspectors shall take any Reward, Fee, Gratuity, or other Consideration from or on Behalf of any Person employed or concerned in such Fisheries, or any of them, or shall wilfully assist in, conceal, or connive at any Fraud or Offence, contrary to the Laws Enacted in that Behalf, such Inspector or Inspectors, upon being found guilty of such Offence, by Verdict of a Jury, upon a Trial to be had in the County wherein, if upon Land, or next adjoining to the Place if at Sea, where such Offence shall be so committed, shall be fined the Sum of Fifty Pounds for every such Offence; and in Default of Payment thereof, shall be imprisoned for any Time, at the Discretion of the Judge, not exceeding Six Months, and for ever rendered incapable of holding such Office.

such Inspectors taking rewards, fees, &c. or wilfully assisting or conniving at any fraud or offence, contrary to the Laws in that behalf, the penalties and punishments how recoverable.

LXXXVI. And

The returns to be made by the Inſpectors to the Commiſſioners of the Revenue.

LXXXVI. And in Order more effectually to ſecure the Performance of the ſeveral Requiſites preſcribed for obtaining the Bounty, and to enforce the Regulations for the better Preſervation and Improvement of the ſaid Fiſheries: Be it Enacted by the Authority aforeſaid, That the ſaid Inſpectors ſhall return to the Commiſſioners of His Majeſty's Revenue of Cuſtoms and Exciſe, the Name of the Maſter or Owner of any Veſſel, who ſhall be convicted of any Offence which ſhall be committed againſt ſaid Laws, or any of them, and the Maſter and Owners of ſuch Veſſel ſhall be deemed incapable of receiving any Bounty for ſuch Veſſel.

LXXXVII. Provided always, and be it Enacted by the Authority aforeſaid, That this Act, and the ſeveral Proviſions hereby made, ſhall continue and be in Force for the Space of Two Years, from the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, and from thence to the End of the then next Seſſion of Parliament, and no longer.

FINIS.

CAP. XV.

FISHERIES.

The returns to be made by the Inspectors to the Commissioners of the Revenue.

LXXVI. And in Order more effectually to secure the Performance of the several Requisites prescribed for obtaining the Bounty, and to enforce the Regulations for the better Preservation and Improvement of the said Fisheries: Be it Enacted by the Authority aforesaid, That the said Inspectors shall return to the Commissioners of His Majesty's Revenue of Customs and Excise, the Name of the Master or Owner of any Vessel, who shall be convicted of any Offence which shall be committed against said Laws, or any of them, and the Master and Owners of such Vessel shall be deemed incapable of receiving any Bounty for such Vessel.

Strand.

Pound.

Dock

Martin Boe's Concerns.

The Ground on which the New Custom House is to be Built.

North Wall

Mayor or Mear Street.

RIVER ANNA LIFEY.

N

S

Laid down by a Scale of five Perches to an Inch

AN

# ACT

FOR

Veſting in His Majeſty, His Heirs and Succeſſors, certain Premiſſes in the City of *Dublin* therein mentioned, for the Purpoſes of erecting a Cuſtom-Houſe thereon, with proper Accommodations ſuitable to the Trade of the ſaid City, and ſufficient for the Collection of His Majeſty's Revenue.



DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.

AN

# ACT

FOR

Vesting in His Majesty, His Heirs and Successors, certain Premisses in the City of Dublin therein mentioned, for the Purposes of creating a Custom-House thereon, with proper Accommodations suitable to the Trade of the said City, and sufficient for the Collection of His Majesty's Revenue.



DUBLIN:

Printed by the Executors of DAVID HAY, Affignee of the late PHILIPS GILBERSON, Printer to the King's Most Excellent Majesty. 1752.

# A TABLE OF CONTENTS.

SECTION. Page

RECITAL,—Robert Lovett, Eſq; a purchaſer in truſt for his Majeſty of a plot of Ground for a term of years, for a Cuſtom-Houſe,—the ſame with other Premiſſes veſted in His Majeſty, His Heirs and Succeſſors, &c. ſubject to the Rents and Covenants in the Leaſes thereof, &c. 1, 2

II. Compenſation to be made to any perſons, &c. whoſe Rights, &c. may be affected thereby. 4

III. The Collector of His Majeſty's Revenue in the port of Dublin, to pay the Rents of the ſaid Premiſſes, &c. 5

IV. This to be taken as a Publick Act. ib.

AN

A

# TABLE

## CONTENTS.

SECTION.

I. Recital.—Robert Jocelyn, Esq. a Trustee in trust for his Lifetime of the Estate of Kennedy, for a Term of years, for a Consideration-Money, &c. by Indenture with other Premises vested in His Majesty, by His Heirs and Successors, &c. subject to the Rents and Covenants in the Leases thereof, &c. 1

II. Consideration to be made to any persons, &c. whose Rights, &c. may be affected thereby. 4

III. The Collector of the Manor's Revenue in the port of Dublin, to pay the Rents of the said Premises, &c. 5

IV. This to be taken as a Public Act. 6

A M

Anno Regni vicesimo primo & secundo

GEORGII III. Regis.

AN

# ACT

FOR

Vesting in His Majesty, His Heirs and Successors, certain Premisses in the City of *Dublin* therein mentioned, for the Purposes of erecting a Custom-House thereon, with proper Accommodations suitable to the Trade of the said City, and sufficient for the Collection of His Majesty's Revenue.

CHAP. XIX.

CHAP. XIX.

Recital,

WHEREAS Your Majesty's Custom-House in the City of *Dublin*, is, and hath been for some Years past, in a ruinous Condition, and it hath been deemed necessary that a new Custom-House, with proper Accommodations suitable

CHAP. XIX.

Robert Lovett, Esq; a purchaser in trust for his Majesty of a plot of Ground for a term of years, for a Custom-House,

able to the Trade of said City, and sufficient for the Collection of Your Majesty's Revenues, be erected: And whereas *Robert Lovett* of the City of *Dublin*, Esquire, hath, in Pursuance of Directions for that Purpose given to him by the Commissioners of Your Majesty's Revenue, lately become intitled to, and possessed of a Piece or Plot of Ground in said City, bounded on the *South* by the River *Anna Liffey*, on the *North* by the Road or Street called the *North Strand*, on the *East* by the Road or Street called *Meares's* or *Mayor-street*, and on the *West* by the Concerns now in the Possession of *Martin Boe*, Stone-Cutter, and containing by Estimation Five Acres Plantation Measure, for certain long Terms of Years, derived under the Corporation of the City of *Dublin*, whereon a New Custom-House hath already been partly erected; in which Building, as also in forming, laying out, and carrying on several Works and Accommodations necessary thereto, considerable Sums of Money have been expended; And whereas the said *Robert Lovett* hath become intitled to, and is possessed of the said Premisses, merely as Trustee for Your Majesty, Your Heirs and Successors; And whereas it is proper and necessary that all Interest, Title, Claim, and Demand of the said *Robert Lovett*, in and to the said Premisses, with all the Appurtenances, Easements, and Accommodations thereunto belonging, or heretofore at any Time therewith held and enjoyed, together with the sole exclusive Right, Title, Estate, Property, Possession, and Enjoyment of all that

the same with other Premisses vested in His Majesty, His Heirs and Successors, &c. subject to the Rents and Covenants in the Leases thereof, &c.

Part

CHAP. XIX.

Part of the Bank, Quay, or Building called the *North Wall*, ſituated, lying, and being ſouthward of ſaid Premiſſes, extending from a Place called the *Dry Dock* on the *Weſt*, to the Street or Road called *Meares's-ſtreet* or *Mayor's-ſtreet*, on the *Eaſt*, and adjoining the ſaid River *Anna Liffey* in the County of the ſaid City, be veſted in Your Majeſty, Your Heirs and Succeſſors, for the Reſidue of the ſaid Terms, for the Purpoſes aforeſaid: Be it Enacted by the King's Moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament aſſembled, and by the Authority of the ſame, That the ſaid Piece or Parcel of Ground, extending *North* and *South* from the Road or Street called the *North Strand* to the Bed of the River *Anna Liffey*, and *Eaſt* and *Weſt* from the Road or Street called *Mayor's-ſtreet* to the Concerns now in the Poſſeſſion of *Martin Boe*, Stone-Cutter, as the ſame are more particularly deſcribed by a Map hereunto annexed, with all and every the Rights, Eaſements, Members, Appendances, and Appurtenances at any Time heretofore thereunto belonging, or held and enjoyed therewith, with all the Right, Title, Intereſt, Property, Claim and Demand of the ſaid *Robert Lovett*, in and to the ſaid Premiſſes and every Part thereof, as alſo the Sole Right, Title, Eſtate, Property, Poſſeſſion, and Enjoyment of all that Part of the ſaid Bank, Quay, or Building called the *North Wall*, ſituated, lying, and being Southward of the ſaid Premiſſes, extending from the ſaid Place called the *Dry Dock* on the Weſt to the Street or

CHAP. XIX.

Road called *Meares's* or *Mayor's-street* on the East, and adjoining the said River *Anna Liffey* in the County of the same City, be, and the same are hereby, vested in Your Majesty, Your Heirs and Successors, during the Residue of the said Terms of Years, subject to the Yearly Rents, Reservations, Covenants, and Agreements to which the said *Robert Lovett* is liable, with full Power and Authority to Your Majesty, Your Heirs and Successors from Time to Time, and at all Times during the Continuance of said Terms for Years, to cause such Cuts, Canals, Communications, Inclosures, Quays, Docks, Buildings, Offices, or other Accommodations to be made and erected in and upon that Part of the Wall or Quay herein before mentioned and described, and in and upon all or any Part or Parts of said Premisses, as shall be thought expedient and necessary for carrying the Purposes of this Act into Execution.

Compensation to be made to any persons, &c. whose Rights, &c. may be affected thereby.

II. Provided always, That if any Right of any Person or Persons, Bodies Politick or Corporate, shall appear to be affected by any Thing contained herein, that Compensation shall be made to the Person or Persons, Bodies Politick or Corporate so affected, to be ascertained by the Verdict of a Jury of the County of *Dublin*, which Verdict shall be final and conclusive, and that the Sheriff of said County, from Time to Time, shall have full Power to summon, impannel, and swear said Jury as is usual in such Cases.

III. And

CHAP. XIX.

The Collector of His Majesty's Revenue in the port of Dublin, to pay the Rents of the said Premisses, &c.

III. And be it further Enacted by the Authority aforesaid, That it shall and may be lawful for the Collector of His Majesty's Revenue in the Port of *Dublin*, for the Time being, and he is hereby required from Time to Time, and at all Times hereafter, during the Residue of the said Terms, so vested in the said *Robert Lovett*, to pay the several Rents payable out of the said Premisses to the several Persons, Bodies Politick or Corporate, who are or shall be entitled to the same respectively, at the Times, and in the Manner the same are payable by the said *Robert Lovett*, without any Deduction, Defalcation, or Abatement whatsoever, and to take Credit for the same in his Publick Accounts as Collector of the said Port of *Dublin*.

This to be taken as a Publick Act.

IV. And be it further Enacted by the Authority aforesaid, That this Act, and all and every Clause and Clauses herein contained, and every Part thereof, shall be deemed and taken Notice of in all Courts of Law and Equity, as a Publick Act of Parliament.

FINIS.

CAP. XIX.

The Collector of His Majesty's Revenue in the Port of Dublin, to pay the several Premiffes, &c.

III. And be it further Enacted by the Authority aforesaid, That it shall and may be lawful for the Collector of His Majesty's Revenue in the Port of Dublin, for the Time being, and he is hereby required from Time to Time, and at all Times hereafter, during the Refidue of the said Terms, to vested in the said Robert Deane, to pay the several Sums payable out of the said Premiffes to the several Persons, Bodies Politick or Corporate, who are or shall be entitled to the same respectively, at the Times, and in the Manner the same are payable by the said Robert Deane, without any Deduction, Defalcation, or Abatement whatsoever, and to take Credit for the same in his Publick Accounts as Collector of the said Port of Dublin.

This to be taken as a Publick Act.

IV. And be it further Enacted by the Authority aforesaid, That this Act, and all and every Clause and Clauses herein contained, and every Part thereof, shall be deemed and taken Notice of in all Courts of Law and Equity, as a Publick Act of Parliament

FINIS.

AN

# ACT

FOR

## The more ſpeedy and effectual Recovery of the King's Debts.




DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty. 1782.



# A TABLE OF CONTENTS.

SECTION. Page

RECITAL of difficulties in this Kingdom as to the recovery of Debts due to the King, &c.—and that the Crown and the Publick have not ſuch ſecurity here for the ſame as in Great Britain,—from the 25th of March 1782, Proceſs, Judgment, and Execution for the King, to be in the Nature of the Statute Staple. 1, 2

II. The King in all Suits for his Debts, ſhall recover his Coſts and Damages as in Suits between Subject and Subject. 2

III. Lands now, or which hereafter ſhall be charged or chargeable with the King's Debt, in the Seizin or Poſſeſſion of ſundry Perſons, not the Obligor or Obligors, to be wholly and not ſeverally liable to the payment of ſaid Debt. 3

IV. How the King ſhall be preferred in Suit and Execution for his Debt. ib.

V. Treaſurers, Receivers, and other Accountants, how and in what manner they ſhall be liable for the King's Debts by them not paid, &c. 4

VI. Te-

SECTION. Page

VI. Tenants in Fee Simple, and Fee Tail, to pay their Anceſtors Debts to the King. 5

VII. The King's Debt payable by the Heir, although the word *Heir* be not comprized in the Bond, &c. 6

VIII. The Lands chargeable to the King, recovered or evicted, to be clearly acquitted. 7

IX. The King may charge the Executors or Adminiſtrators of his Debtors. ib.

X. Sufficient matter may be pleaded in diſcharge of the Debt. ib.

XI. The Proceſs that ſhall be awarded by the Court of Exchequer, for the King's Debts, and their Authority and Power to hear and determine the ſame, &c. 8

XII. In what caſe, within what time, and in what manner the King may ſell the Lands, &c. of his Accountant or Debtor for the Payment of the Debt due to His Majeſty on default of ſuch Payment, either in the Lifetime or after the Death of the Accountant or Debtor. 9

XIII. And ſuch ſales to be good againſt the Debtor and His Heirs, and againſt His Majeſty, His &c. notwithſtanding any former Charge by him to His Majeſty, His &c. 10

XIV. But after the Death of the Accountant or Debtor, and before any ſale of the Lands, a *Scire Facias* to iſſue to garniſh the Heir and the proceedings to be thereon, &c. 11

XV. So likewiſe this Act is not to extend to Lands heretofore, *Bona fide*,—and for valuable conſideration purchaſed by perſons not intending to defraud His Majeſty, nor to Lands purchaſed after the Death of the Accountant or Debtor, and before *Scire Facias*. 11, 12

XVI. On ſuch *Scire Facias*, the Lands of an Infant not to be ſold during his Nonage. 12

XVII. But may after his attaining his full Age. ib.

XVIII. Yet not for any Account or Debt, for which the Accountant or Debtor had a *Quietus* in his Lifetime. 13

XIX. Accountants or Debtors purchaſing Lands, &c. after they become ſuch, either in their own Names, or of others in truſt for themſelves, or for any others where it is intended the profit, &c. ſhall be to the

# CONTENTS.

SECTION. Page

the uſe of the Accountants or Debtors, and it ſhall be ſo found by Office, the ſame to be for the ſatisfaction of the Arrears, &c.—and ſuch ſales to be as before. 13, 14

XX. But ſuch *Office* may be *traverſed*, and if found for the Traverſer, he ſhall have his Land without *Petition*, *Livery*, or *Ouſter lemain*. 14

XXI. His Majeſty being paid, the ſureties ſhall be diſcharged. 15

XXII. Sheriffs, Eſcheators, Bailiffs, &c. not to be charged otherwiſe than heretofore. ib.

XXIII. Treaſurers or other Receivers or Collectors, &c. of Public Money, keeping the ſame for Six Months after he ſhould have paid off the ſame, to be charged with intereſt at 12l. per Cent. per Ann. to be recovered as herein. 15, 16

XXIV. The remedy for Debts which may grow due to the King by Attainder, Outlawry, Forfeiture, Gift, &c. 16

XXV. Nothing herein to prejudice the juriſdictions, &c. given by the Act of Exciſe, 14 & 15 C. 2. 17

AN

Anno Regni viceſimo primo & ſecundo

GEORGII III. Regis.

AN

# ACT

FOR

## The more ſpeedy and effectual Recovery of the King's Debts.

CHAP. XX.

CHAP. XX.

Recital of difficulties in this Kingdom as to the recovery of Debts due to the King, &c.

WHEREAS much Difficulty and Delay have attended the Recovery of Debts due to Your Majeſty, and Your Royal Predeceſſors, by Collectors of the Revenue, and other Publick Accountants: And whereas from the Inſufficiency of the Laws of this Kingdom in that Behalf, the Crown and the Publick have not had ſuch

CHAP. XX.

and that the Crown and the Publick have not such security here for the same as in Great Britain,

Security in, or Title to the Estates of Publick Debtors, as are legally enjoyed in similar Cases in *Great Britain*; by which Defects, much Injury has accrued to Your Majesty's Subjects, and to the Revenue of this Kingdom: Therefore, be it Enacted by the King's Most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, That

from the 25th of March 1782, Process, Judgment, and Execution for the King, to be in the Nature of the Statute Staple.

from and after the Twenty-fifth Day of *March*, One thousand seven hundred and eighty-two, all Obligations and Specialties touching, or in any wise concerning Your Majesty, Your Heirs or Successors made, or to be made to Your Majesty, Your Heirs or Successors, or to any Person or Persons, to the Use of Your Majesty, Your Heirs or Successors; and all Suits, Process, Judgments, Decrees, and Executions hereafter to be commenced, awarded, and obtained for Your Majesty, Your Heirs and Successors thereupon, may be prosecuted in like Manner, and shall have the same Force and Effect in the Law, to all Intents and Purposes, as Writings obligatory, taken and acknowledged according to the Statute of the Staple.

The King in all Suits for his Debts, shall recover his Costs and Damages as in Suits between Subject and Subject.

II. And be it further Enacted by the Authority aforesaid, That Your Majesty, Your Heirs and Successors, in all Suits hereafter to be commenced, prosecuted, or carried on, upon any Obligation or Specialty heretofore made to Your Majesty, or to any of your Predecessors, or to any other Person or Persons, to Your Majesty's, or their Use, or that hereafter shall be made to Your Majesty, Your Heirs or Successors,

Succeſſors, or to the Uſe of Your Majeſty, Your Heirs and Succeſſors, ſhall have and recover, together with the juſt Debts of Your Majeſty, Your Heirs and Succeſſors, Coſts and Damages in like Manner as is allowed to Your Majeſty's Subjects, in Suits between Subject and Subject, for the Recovery of their reſpective Debts.

Lands now, or which hereafter ſhall be charged or chargeable with the King's Debt, in the Seizin or Poſſeſſion of ſundry Perſons, not the Obligor or Obligors, to be wholly and not ſeverally liable to the payment of ſaid Debt.

III. Provided always, That if any Manors, Lands, Tenements, or Hereditaments, which are, or at any Time hereafter ſhall be charged, or chargeable with any Debt due to Your Majeſty, Your Heirs or Succeſſors, by Obligation or other Specialty, are, or ſhall be in the Seizin and Poſſeſſion of divers and ſundry Perſons, other than the Obligor or Obligors, that then, all and ſingular the ſaid Manors, Lands, and Tenements, and every Parcel of them, in the Seizin or Poſſeſſion of ſuch other divers and ſundry Perſons, ſhall be wholly and entirely, and in no Ways ſeverally liable and chargeable to, and with the Payment of the ſaid Debt.

How the King ſhall be preferred in Suit and Execution for his Debt.

IV. And be it further Enacted by the Authority aforeſaid, That if any Suit be commenced or proſecuted, or any Proceſs be hereafter awarded for Your Majeſty, Your Heirs or Succeſſors, for the Recovery of any of Your Majeſty's or their Debts, that then, the ſame Suit and Proceſs ſhall be preferred, and that Your Majeſty, Your Heirs and Succeſſors, ſhall have firſt Execution againſt any Defendant or Defendants of and for the ſaid Debts due to Your Majeſty, Your Heirs or Succeſſors, before any other Perſon or Perſons, ſo always, that

CHAP. XX.

such Suit of Your Majesty, Your Heirs or Successors, be commenced, or Process awarded for the said Debt, at the Suit of Your Majesty, Your Heirs and Successors, before Execution begun for the said other Person or Persons; and if said other Person or Persons shall claim under, or by Virtue of any Judgment obtained, or to be obtained by Default, Confession, or *Nil Dicit*, against any Officer or Officers accountant to Your Majesty, Your Heirs or Successors, that then, and in every such Case, such Suit and Process of Your Majesty, Your Heirs and Successors, shall be preferred, and Your Majesty, Your Heirs and Successors, shall have first Execution against such Defendant or Defendants, notwithstanding such Judgment obtained, and Execution begun for such other Person or Persons; any Thing herein, or in any other Law or Statute contained to the contrary hereof notwithstanding.

Treasurers, Receivers, and other Accountants, how and in what manner they shall be liable for the King's Debts by them not paid, &c.

V. And be it further Enacted by the Authority aforesaid, That all Lands, Tenements, Profits, Commodities, and Hereditaments, which any Treasurer, Vice Treasurer, Under Treasurer, Teller, or Receiver in or belonging to Your Majesty's Court of Exchequer, Treasurer of the Commissioners of Barracks, and other Publick Works, Treasurer, or Receiver or Receivers of Stamp Duties, Receiver or Receivers of any Sum or Sums of Money, by Way of Impress, or otherwise, for the Use of Your Majesty, Your Heirs or Successors, Clerk of the Hanaper, Customer, Collector of Customs, Excise, Subsidies, Hearth Money, or other Imposts or Duties within this Kingdom, and all other Person

CHAP. XX.

ſon or Perſons accountable to Your Majeſty, Your Heirs or Succeſſors, for any Office or Charge, or Receipt whatſoever, now hath or have, or at any Time hereafter ſhall have within the Time whilſt he or they, or any of them, ſhall remain accountable or indebted, ſhall, until the Payment and Diſcharge of his or their Arrearages due to Your Majeſty, Your Heirs or Succeſſors, at any Time hereafter to be adjudged and determined according to the Laws of this Realm, upon his or their Account, all his due and reaſonable Petitions being allowed, be liable to the Payment thereof, and be put and had in Execution for the Payment of ſuch Arrearages or Debts ſo to be adjudged and determined upon any ſuch Treaſurer, Vice Treaſurer, Under Treaſurer, Teller, Receiver, Cuſtomer, Collector, Accountant, or other Officer as is before mentioned, in like, and in as large and beneficial Manner, to all Intents and Purpoſes as if the ſame Treaſurer, Vice Treaſurer, Under Treaſurer, Teller, Receiver, Cuſtomer, Collector, or other Officer, or Accountant as aforeſaid, upon whom any ſuch Arrearages or Debts ſhall be ſo adjudged or determined, had the Day he firſt became Officer, Receiver, or Accountant, ſtood bound by Writing, Obligatory, having the Effect of a Statute of the Staple to Your Majeſty, Your Heirs or Succeſſors, for the true anſwering and Payment of the ſame Arrearages or Debts.

Tenants in Fee Simple, and Fee Tail, to pay their Anceſtors Debts to the King.

VI. And be it further Enacted by the Authority aforeſaid, That all Manors, Lands, Tenements, and Hereditaments, which now are, or hereafter ſhall come to, or be in the Hands, Poſſeſſion, Occupation, or

CHAP. XX.

or Seizin of any Perſon or Perſons to whom the ſame Manors, Lands, Tenements, or Hereditaments, have heretofore deſcended, or hereafter ſhall deſcend, revert, or remain in Fee Simple, or in Fee Tail, general or ſpecial, by, from, and after the Death of any of his or their Anceſtor or Anceſtors as Heir, or by the Gift of any of his Anceſtors, whoſe Heir he is, which ſaid Anceſtor or Anceſtors was or were, is or are, or ſhall be indebted to Your Majeſty, Your Heirs or Succeſſors, or to any other Perſon or Perſons, to Your Majeſty's or their Uſe, by Judgment, Recognizance, Obligation, or other Specialty, the Debt whereof is not, or ſhall not be contented and paid, that then, in every ſuch Caſe, the ſame Manors, Lands, Tenements, and Hereditaments ſhall be, and ſtand charged and chargeable to and for the Payment of the ſaid Debt, and every Part thereof.

The King's Debt payable by the Heir, although the word *Heir* be not comprized in the Bond, &c.

VII. And be it further Enacted by the Authority aforeſaid, That Your Majeſty, Your Heirs and Succeſſors, ſhall not at any Time hereafter, be barred, delayed, forecloſed, or excluded to demand, have, and receive the juſt and lawful Debts and Duties of Your Majeſty, Your Heirs or Succeſſors, againſt any of the Subjects of Your Majeſty, Your Heirs and Succeſſors, as Heir or Heirs to any Perſon or Perſons indebted to Your Majeſty, Your Heirs or Succeſſors, albeit this Word Heirs be not, or ſhall not be comprized in ſuch Recognizance, Obligation, or Specialty as aforeſaid; or that any ſuch Perſon or Perſons ſhall ſay or alledge, that he or they has or have not any Manors, Lands, Tenements,

or

or Hereditaments to him, her, or them deſcended, but only ſuch Manors, Lands, Tenements, or Hereditaments as be, or ſhall be entailed or given to them by any of their Anceſtors, to whom they be Heirs.

The Lands chargeable to the King, recovered or evicted, to be clearly acquitted.

VIII. Provided alſo, That if any Manors, Lands, Tenements, or Hereditaments, ſhall hereafter be recovered or evicted by any juſt or former Title, without Fraud or Covin, out of, or from the Poſſeſſion of any ſuch Perſon or Perſons, whoſe Manors, Lands, Tenements, or Hereditaments, have been, or ſhall be charged or chargeable as is above ſaid, that then, all and every ſuch Manors, Lands, Tenements, and Hereditaments, ſo evicted and recovered, ſhall be clearly acquitted and diſcharged of and from the Payment of the ſame Debts, and of every Part thereof.

The King may charge the Executors or Adminiſtrators of his Debtors.

IX. Provided always, and be it Enacted and declared by the Authority aforeſaid, That Your Majeſty, Your Heirs and Succeſſors, may at Your or their Liberty and Pleaſure, demand, have, and recover your and their ſaid Debt or Debts, of and againſt any Executor or Executors, Adminiſtrator or Adminiſtrators of any ſuch Perſon or Perſons, who is, hath been, or ſhall be indebted in Manner and Form aforeſaid, if the ſame Executor or Executors, Adminiſtrator or Adminiſtrators, ſhall have Aſſets in his or their Hands.

Sufficient matter may be pleaded in diſcharge of the Debt.

X. Provided always, and be it further Enacted by the Authority aforeſaid, That if any Perſon or Perſons,

CHAP. XX.

sons, of whom any such Debt or Duty is, or at any Time hereafter shall be demanded or required, shall alledge, plead, declare, or shew in any Court where such Debt shall be demanded, good, perfect, and sufficient Cause and Matter in Law, Reason, or good Conscience, in Bar or Discharge of the said Debt or Duty, or why such Person or Persons ought not to be charged or chargeable with the same; and the same Cause or Matter so alleged, pleaded, declared, or shewed, shall sufficiently prove in such Court as he shall be so impleaded or sued in for the same, that then, the said Court shall have full Power and Authority to accept, adjudge, and allow the same Proof, and wholly and clearly to acquit and discharge all and every Person and Persons, that shall be so impleaded or sued for the same.

The Process that shall be awarded by the Court of Exchequer, for the King's Debts, and their Authority and Power to hear and determine the same, &c.

XI. And be it further Enacted by the Authority aforesaid, That all and every Suit and Suits which shall hereafter be had, made, or taken of, for or upon any Debt or Duties which heretofore have arisen, grown, or been due, or that hereafter shall arise, grow, or be due to Your Majesty, Your Heirs or Successors, in Your Majesty's Court of Exchequer in this Kingdom, shall be had, made, and carried on by *Capias*, *Extendi facias*, or *immediate Extent*, *Subpœna*, *Attachments*, and *Proclamations of Allegiance*, if need shall require, or any of them, or otherwise as by the said Court shall be thought in its Discretion expedient for the more speedy Recovery of the Debts of Your Majesty, Your Heirs and Successors; and that the said Court of Exchequer shall also have Authority and Power to hear and

CHAP. XX.

and determine all and every ſuch Suit and Suits as ſhall be commenced, proſecuted, and carried on for the Intent above ſpecified, and thereupon to award, make, and do Execution by or upon the Body, Lands, and Goods, of the Party or Parties that ſhall be ſo condemned accordingly.

In what caſe, within what time, and in what manner the King may ſell the Lands, &c. of his Accountant or Debtor for the Payment of the Debt due to His Majeſty on default of ſuch Payment, either in the Lifetime or after the Death of the Accountant or Debtor.

XII. And whereas it may frequently happen, that the annual Value of Lands of ſuch Accountant or Debtor as aforeſaid, when extended, will not be ſufficient within the Compaſs of ſeveral Years, to ſatisfy the Debt due to the Crown by ſuch Accountant or Debtor as aforeſaid: Therefore be it further Enacted by the Authority aforeſaid, That in all Caſes where any Treaſurer, Vice Treaſurer, Under Treaſurer, Teller, Receiver, Cuſtomer, Collector, or other Officer or Perſon Accountant, as is before mentioned, ſhall, from and after the Twenty-fifth Day of *March*, One thouſand ſeven hundred and eighty-two, receive or be chargeable with any Sum of Money due to Your Majeſty, Your Heirs or Succeſſors, and ſhall upon the determining of his or their Account, be found in Arrear, or to owe to Your Majeſty, Your Heirs or Succeſſors, any Sum or Sums of Money, and that he and they, his and their Heirs, Executors, or Adminiſtrators, ſhall not, within the Space of Six Months next after his or their Accounts finiſhed, or Debt known, as well as when ſuch Account ſhall be finiſhed, or Debt known within eight Years after the Death of ſuch Accountant or Debtor, as in his Lifetime, be and they having Allowance of his or their due and reaſonable Petitions as is aforeſaid, truly ſatisfy and

CHAP. XX.

pay all such Arrearages and Sums of Money as he or they shall owe as aforesaid, that then, it shall and may be lawful to and for Your Majesty, Your Heirs and Successors, at any Time, and from Time to Time, after the said Six Months ended, (whether the same shall happen within the Lifetime of the said Accountant or Debtor, or after his Death as aforesaid,) to make Sale, by Letters Patent under the Great Seal of *Ireland*, of so much of the Lands, Tenements, or Hereditaments, of every such Accountant or Debtor, so being found in Arrear or in Debt as herein before mentioned, as shall be sufficient to satisfy the said Debt; and if any Overplus of Money shall be received or had upon any such Sale, then the same shall be paid and delivered to the Accountant or his Heir, by the Officer that shall receive the Money upon such Sale, without any further or other Warrant in that Behalf, to be made or obtained.

And such sales to be good against the Debtor and His Heirs, and against His Majesty, His &c. notwithstanding any former Charge by him to His Majesty, His &c.

XIII. And be it further Enacted by the Authority aforesaid, That all the said Sales to be made on Behalf of Your Majesty, Your Heirs or Successors, as is aforesaid, shall be good and available in Law against the Party, Accountant indebted as is aforesaid, and his Heirs, claiming as Heirs, and against Your Majesty, Your Heirs and Successors, notwithstanding any former Charge or Incumbrance to Your Majesty, Your Heirs or Successors, by the Person or Persons for whose Debt or Duty the same shall be sold.

XIV. Pro-

CHAP. XX.

XIV. Provided always, and be it further Enacted by the Authority aforeſaid, That after the Death of ſuch Accountant or Debtor, and before ſuch Time as any the Lands, Tenements, and Hereditaments, deſcended unto the Heir of ſuch Accountant or Debtor, as Heir of the ſame Accountant or Debtor, ſhall be ſold as aforeſaid, a *Scire Facias* ſhall be awarded out of Your Majeſty's Court of Exchequer, unto the Sheriff of the County, or of the County of a City, or County of a Town where ſuch Lands do lie, to garniſh the ſame Heir to ſhew Cauſe why the ſame Lands, Tenements, and Hereditaments, to him deſcended as aforeſaid, ſhould not be put to Sale for Satisfaction of the Debts, whereupon the Heir do not within a convenient Time upon a Garniſhment, or two *Nihils* returned, ſhew and prove unto the ſaid Court, that the Executors or Adminiſtrators of ſuch Accountant or Debtor have ſufficient, which ought to anſwer or be liable for the ſame Debt, whereby it may be duly and fully ſatisfied, that then, on the Expiration of Ten Months next after ſuch Garniſhment, or Two *Nihils* returned, the ſame Lands, Tenements, and Hereditaments, or a ſufficient Part thereof, ſhall be ſold by Your Majeſty, Your Heirs or Succeſſors, in Manner aforeſaid; and the Money ariſing from ſuch Sale ſhall be applied as herein is directed.

But after the Death of the Accountant or Debtor, and before any ſale of the Lands, a *Scire Facias* to iſſue to garniſh the Heir and the proceedings to be thereon, &c.

XV. Provided always, That this Act, as touching only the Sale of any Lands, Tenements, or Hereditaments, ſhall not extend, or be conſtrued to extend

So likewiſe this Act is not to extend to Lands heretofore, *Bona fide*,

CHAP. XX.

and for valuable consideration purchased by persons not intending to defraud His Majesty, nor to Lands purchased after the Death of the Accountant or Debtor, and before *Scire Facias*.

tend to any Lands, Tenements, or Hereditaments, which any Person or Persons not being privy unto, or consenting to any Intent to defraud Your Majesty, Your Heirs or Successors, have heretofore purchased or obtained, *Bona fide*, and upon valuable Consideration, or which any Person or Persons not being so privy, or consenting unto any Intent to defraud Your Majesty, Your Heirs or Successors, shall hereafter purchase and obtain, *Bona fide*, and on good Consideration, after the Death of such Accountant or Debtor, and before any such *Scire Facias* shall issue.

On such *Scire Facias*, the Lands of an Infant not to be sold during his Nonage.

XVI. Provided always, and be it further Enacted by the Authority aforesaid, That if the Heir of any such Accountant or Debtor shall happen to be within the Age of One and Twenty Years, when any such Process of *Scire Facias* shall be awarded, that then, during the Time of his or her Nonage, this Act, or any Thing therein contained shall not in any wise be executed or put in Force, as touching or concerning only the selling of the Lands, Tenements, or Hereditaments of any such Heir; any Thing herein contained to the contrary in any wise notwithstanding.

But may after his attaining his full Age.

XVII. Provided also, That after such Time as any such Heir shall accomplish the full Age of Twenty-one Years, all and singular the Lands, Tenements, and Hereditaments, descended unto the same Heir, from any such Debtor or Accountant as aforesaid, shall be subject and liable to be sold

CAP. XX.

ſold for the Payment, Diſcharge, and Satisfaction of the Demands of Your Majeſty, Your Heirs and Succeſſors, according to the Intent and true Meaning of this Act, in ſuch Manner and Form, to all Intents and Purpoſes, as if ſuch Heir had been of full Age at the Time of the Death of ſuch Accountant or Debtor.

Yet not for any Account or Debt, for which the Accountant or Debtor had a *Quietus* in his Lifetime.

XVIII. Provided always, and be it further Enacted by the Authority aforeſaid, That nothing herein contained, ſhall extend to the Sale of the Lands, Tenements, or Hereditaments, of any ſuch Heir or Heirs, for or by Reaſon of any Account or Debt, whereof ſuch Debtor or Accountant hath or ſhall have a *Quietus eſt* in his Lifetime.

Accountants or Debtors purchaſing Lands, &c. after they become ſuch, either in their own Names, or of others in truſt for themſelves, or for any others where it is intended the profit, &c. ſhall be to the uſe of the Accountants or Debtors, and it ſhall be ſo found by Office, the ſame to be for the ſatisfaction of the Arrears, &c.

XIX. And be it further Enacted by the Authority aforeſaid, That if any Perſon or Perſons Accountant, or indebted as is aforeſaid, ſhall at any Time after he or they ſhall become Accountant or chargeable as herein before mentioned, purchaſe any Lands, Tenements, or Hereditaments in his or their own Name, or purchaſe, or cauſe the ſame to be purchaſed in the Name of any other Perſon or Perſons in Truſt for himſelf or themſelves, or for any other Perſon or Perſons where the ſame is indeed meant or intended to be to the Uſe, Profit, or Behoof of the Perſon or Perſons ſo accountant or indebted, and the ſaid ſecret Truſt, Uſe, Profit, or Behoof and Manner of Purchaſing, ſhall be found by Office or Inquiſition, that then, all and every the Lands, Tenements, and Hereditaments, ſo purchaſed,

CHAP. XX.

and ſuch ſales to be as before.

chaſed, or cauſed to be purchaſed, ſhall, by Virtue of this Act, be taken, deemed, and uſed for the Satisfaction of the Arrears and Debt of every ſuch Accountant or Debtor as is above mentioned, to all Intents and Purpoſes as if the Perſon or Perſons indebted upon his or their Account, were thereof actually ſeized of ſuch Eſtate, ſo conveyed to any Perſon or Perſons by any ſuch Accountant or Debtor, or by his Means as is aforeſaid; and that all Sales to be thereof made by Your Majeſty, Your Heirs or Succeſſors, for Satisfaction of ſuch Debt or Arrear as ſhall be found as is aforeſaid, to be due and owing to Your Majeſty, Your Heirs or Succeſſors, ſhall be of the like Effect, and be uſed and done in ſuch like Manner and Form as is before expreſſed.

But ſuch *Office* may be *traverſed*, and if found for the Traverſer, he ſhall have his Land without *Petition*, *Livery*, or *Ouſter lemain*.

XX. Provided always, and be it further Enacted by the Authority aforeſaid, That it ſhall be lawful for every Perſon and Perſons whoſe Lands, Tenements, or Hereditaments ſhall, by any Office or Inquiſition be found to be fraudulently conveyed or aſſured as is aforeſaid, to have his or their lawful Traverſe to every ſuch Office or Inquiſition; and if it be found with the Party that tendereth the Traverſe, that then, he ſhall have the ſaid Lands out of His Majeſty's Hands, without any *Petition*, *Livery*, or *Ouſter lemain*, or any other Suit, and the ſame Lands, Tenements, and Hereditaments, ſhall be adjudged as not liable or chargeable, and ſhall not be ſold by Force of any Thing herein contained.

XXI. Pro-

CHAP. XX.

XXI. Provided alſo, and be it further Enacted by the Authority aforeſaid, That if Your Majeſty, Your Heirs or Succeſſors, ſhall by any Sale of Land had in Purſuance hereof, be fully paid the Debt or Arrearages of any ſuch Accountant or Debtor, then the Sureties of ſuch Accountant or Debtor ſhall be diſcharged of and from the ſaid Debt and Arrearages ſo ſatisfied as aforeſaid.

His Majeſty being paid, the ſureties ſhall be diſcharged.

XXII. Provided always, and be it further Enacted by the Authority aforeſaid, That nothing herein contained ſhall extend, or be conſtrued to extend to charge any Sheriff, Eſcheator, or Bailiff of any Liberty, or the Lands, Tenements, or Hereditaments, of any ſuch Sheriff, Eſcheator, or Bailiff of any Liberty, or of any of their Heirs or Aſſigns, for any Thing touching his or their ſaid Office or Offices, or for any Money by him or them received, or to be received by Reaſon of any of their ſaid Offices otherwiſe, or in any other Manner than he or they might lawfully have been charged heretofore; any Thing herein contained to the contrary notwithſtanding.

Sheriffs, Eſcheators, Bailiffs, &c. not to be charged otherwiſe than heretofore.

XXIII. And be it further Enacted by the Authority aforeſaid, That if any Treaſurer, Vice Treaſurer, Under Treaſurer, Teller, Cuſtomer, Collector, or Receiver of any Duties, Impoſitions, Taxes, or Sums of Money, or other Officer accountant and chargeable with Publick Money as herein before mentioned, ſhall, contrary to his Duty,

Treaſurers or other Receivers or Collectors, &c. of Public Money, keeping the ſame for Six Months after he ſhould have paid off the ſame, to

CHAP. XX.

be charged with interest at 12l. per Cent. per Ann. to be recovered as herein.

Duty, detain all or any Part of the Monies by him collected or received for the Space of Six Months after he should have paid off the same, then he or they for such Detention, shall be charged with Interest for the Monies so by him or them detained, after the Rate of Twelve Pounds *per Centum per Annum*, for such Time as he shall detain the same, to be recovered by Action, Suit, or Information, or by any of the Ways herein contained, for Recovering Debts from Publick Accountants or Debtors.

The remedy for Debts which may grow due to the King by Attainder, Outlawry, Forfeiture, Gift, &c.

XXIV. And be it further Enacted by the Authority aforesaid, That in all Actions and Suits for the Recovery of any Debt or Debts which now doth or do, or hereafter shall appertain or accrue, remain, or be due to Your Majesty, Your Heirs or Successors, by Reason of any *Attainder, Outlawry, Forfeiture, Gift of the Party*, or by any other collateral Way or Means whatsoever, it shall be sufficient in the Law, to shew and allege in the said Suit generally, that the Party to whom the said Debt or Debts did belong such Year and Day, did give the same Debt or Debts unto the King, or was attainted, outlawed, or committed other Offence, Forfeiture, Deed, Act, or Thing, by Reason whereof the said Debt or Debts did accrue, and ought to be paid to Your Majesty, Your Heirs or Successors, and that the same Matter so alledged or declared in a generality without shewing and declaring the Circumstances thereof, shall be of as good Force and Effect in the Law to all Intents, Constructions, and

Purposes,

Purpoſes, as if the whole Matter thereof had been, or were alleged and declared at large.

CHAP. XX.

XXV. Provided always, and be it Enacted by the Authority aforeſaid, That nothing herein contained ſhall be conſtrued to repeal, weaken, or alter all or any of the Juriſdictions, Powers, or Authorities given, preſcribed, directed, or appointed in and by an Act of Parliament made in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for ſettling the Exciſe or new Impoſt upon his Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, or in or by any other Law now in Force for the Improvement, or better Collection of His Majeſty's Revenue.

Nothing herein to prejudice the juriſdictions, &c. given by the Act of Exciſe, 14 & 15 C. 2.

FINIS.

Purpofes, as if the whole Matter therein
or were allayed and declared at large.

XXV. Provided always, and be it
the Authority aforefaid, That nothing
tained fhall be conftrued to repeal, weak
all or any of the Juriſdictions, Powers, or
rities given, preſcribed, directed
and by an Act of Parliament made in the
teenth and Fifteenth Years of the Reign of
Charles the Second, intituled, An Act for
Exciſe or more Impoſt upon Ale, Beer,
Strong Waters, according to the Rate or
ferred, or in or by any other Law now in
the Improvement, or better Collection of his Majeſty's Revenue.

FINIS.

AN

# ACT

FOR

## The better Regulating the Corn Trade of this Kingdom.



DUBLIN:

Printed by the Executors of DAVID HAY, Assignee of the late BOULTER GRIERSON, Printer to the King's Most Excellent Majesty, 1782.

# AN ACT

FOR

The better Regulating the Corn Trade
of this Kingdom.

# CONTENTS.


SECTION — Page

I. PREAMBLE.— From 24th June, 1782, former Bounties on Corn, &c. exported, ſhall ceaſe; —And in Lieu thereof the Bounties herein mentioned ſhall be paid. 1, 2

II. No Bounty ſhall be given on exporting Corn, Meal, Malt, or Flour from Dublin, and other Places herein mentioned. 3

III. One Moiety of ſaid Bounties ſhall be allowed, when ſaid Grain, &c. is exported in Ships the Property of Perſons in Amity with His Majeſty. 4

IV. The Duties payable on Grain, as aforeſaid, when imported, except from Great Britain, and of Britiſh Growth. — Said Duties to be applied to pay aforeſaid Bounties. 4, 5

V. Grand Juries of every County, &c. ſhall, at Quarter Seſſions, en——quire and preſent the Rates and Prices of ſaid Kinds of Grain;—— Deemed the Eſtimates and Value thereof. 6

VI. Clerks of the Peace, in Fourteen Days, to tranſmit to Commiſſioners of Revenue Copies of Preſentments. —— Penalty 20l. —— If no Preſentment, the Price to be regulated by next Market. 6, 7

VII. To intitle to Bounty, a Certificate of Quality and Quantity of the Grain muſt be brought to Collector.——Make Affidavit,—— And give Bond not to land it in Places herein. 7, 8

VIII. The Bond to be cancelled on Proof to Collector of landing ſaid Grain, &c. in any foreign Port or Place.—Money paid by Collector, to be allowed in his Account. 9

IX. No Bounty ſhall be paid on Flour or Malt brought to Dublin by Inland Carriage, except as herein. 10

X. The Addition to be made to the Oath on claiming Bounty on the Land Carriage of Malt. ib

XI. Two Pence only per Hundred Weight every five Miles on Flour, one Penny on Wheat, and Malt two Pence. 11

XII. Bounties ſhall be paid proportionably for every Mile.——And for any Weight, not leſs than one Stone.——Proviſo. 11, 12

SECTION Page

XIII. Subſcribers to Canals, impowered to borrow Money. 12.

XIV. Directions relative to the Certificate, for obtaining the Bounty. Upon Oath to ſatisfaction of Pay-maſter, the Bounty ſhall be paid tho' no Certificate produced. 13, 14

XV. Corn, &c. muſt be weighed, at a Crane for that purpoſe. Commiſſioners impowered to erect ſaid Crane where they think proper. Craner's Note.—Penalty on Craner not acting as herein, 5l. 14, 15

XVI. Liſts of Bounties ſent to Treaſurer of each County as herein,—— Ten Days before each Aſſizes. 15

XVII. Affidavit and Certificates to be entered in Books kept at Office of Pay-maſter. 16

XVIII. Factors to be licenced by ſaid Commiſſioners, and give Security. ib

XIX. Like Affidavit for Malt as for Flour. 17

XX. Caſes where the Affidavit of the Clerk will do inſtead of the Factors. ib

XXI. Juſtice of Peace ſigning blank or falſe Certificate—Diſabled, and pay 100 l. to Informer. 18

XXII. Penalty on forging Certificate, Affidavit, Craner's Note, &c.— Or ſwearing falſely, &c. 18, 19

XXIII. How Penalties are recoverable. 19

XXIV. Commiſſioners of Revenue impowered, with Approbation of Lord Lieutenant, to appoint Craners and Salaries. 20

XXV. Deputy Pay-maſter, with two Securities, to enter into Bond of 2000 l. ib.

XXVI. Pay-maſter, Examiner, Clerks, and Craners, to obſerve Orders of Commiſſioners, who are impowered to remove them as herein. 21

XXVII. 17, & 18; and 19 & 20, Geo. 3. —— Continued as herein. 22

XXVIII. This Act to continue to 24th June, 1793, and End of the Seſſion. ib.

A N

Anno Regni vicesimo primo & secundo.

# GEORGII III. Regis.

AN

# ACT

FOR

## The better Regulating the Corn Trade of this Kingdom.

### CHAP. XXXVI.

CHAP. XXXVI.

Preamble.

WHEREAS some further Provisions are necessary for better regulating the Corn Trade of this Kingdom, and for the Encouragement of the Tillage thereof: Be it Enacted by the King's Most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal and Commons in this present Parliament assembled,

CHAP. XXXVI.

From 24th June, 1782, former Bounties on Corn, &c. exported shall cease;

assembled, and by the Authority of the same, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, the several Bounties, which are now allowed by Law, upon Exportation of any Sort of Corn or Grain, ground or unground, shall cease and determine; and instead and Lieu thereof, when the Prices of Corn or Grain hereafter mentioned (the same being ascertained as herein after directed) shall appear to be under the Rates herein after respectively mentioned at the Ports or Places in this Kingdom, from whence the same shall be exported, there shall be allowed upon the Exportation of such Corn or Grain, either ground or unground, being the Growth and Product of this Kingdom, and put on board in *British* or *Irish* Shipping, the Master and at least two Thirds of the Mariners of such Ships being His Majesty's Subjects, the following Bounties (that is to say) when the Price of midling *Irish* Wheat shall be under Forty-four Shillings *English*, the Quarter, English Exportation Measure, there shall be allowed a Bounty of Five Shillings *English*, for every Quarter, *English* Exportation Measure of Wheat; and Five Shillings *English* for every Quarter *English* Exportation Measure of Malt made of Wheat; when the Price of midling *Irish* Rie shall be under Twenty-eight Shillings *English* the Quarter, *English* Exportation Measure, there shall be allowed a Bounty of Three Shillings *English* for every Quarter, *English* Exportation Measure of Rye; when the Price of midling *Irish* Barley, Bere, or Bigg, shall be under Twenty-two Shillings the Quarter *English* Exportation Measure, there shall be allowed a Bounty of Two Shillings and Six Pence *English* for every Quarter

and in Lieu thereof the Bounties herein mentioned shall be paid.

*English*

CHAP. XXXVI.

*Engliſh* Exportation Meaſure of Barley, Bere, or Bigg; and Two Shillings and Six Pence *Engliſh* for every Quarter *Engliſh* Exportation Meaſure of Malt, made of Barley, Bere, or Bigg; and when the Price of midling *Iriſh* Oats ſhall be under Fourteen Shillings *Engliſh* the Quarter, *Engliſh* Exportation Meaſure, there ſhall be allowed a bounty of Two Shillings *Engliſh* for every Quarter, *Engliſh* Exportation Meaſure, of Oats; and Two Shillings and Six Pence *Engliſh* for every Quarter, *Engliſh* Exportation Meaſure, of Oatmeal, computed at the Rate of Two Hundred and Seventy Six Pounds Avoirdupoize, to the Quarter *Engliſh* Exportation Meaſure; which ſaid reſpective Bounties ſhall be paid and allowed as herein after directed.

No Bounty ſhall be given on exporting Corn, Meal, Malt, or Flour from Dublin, and other Places herein mentioned.

II. Provided always, and be it declared and Enacted by the Authority aforeſaid, That nothing in the ſaid laſt mentioned Act, or in this Act contained, ſhall, from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, extend or be conſtrued to extend to give any Bounty, or authorize any Bounty to be paid or given, on or for the export of any Corn, Meal, Malt, or Flour, from the Port of *Dublin*, or from any of the Creeks or Members thereof, nor from any Port, Harbour, Haven, or Place between *Drogheda* and *Wicklow*, nor ſhall any Bounty be paid by the Collector of the Port of *Dublin*, on or for the export of any Corn, Meal, Malt, or Flour, which ſhall be exported from the ſaid Port or any Creek or Member of the

CHAP. XXXVI.

ſame, after the ſaid Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two.

One Moiety of ſaid Bounties ſhall be allowed, when ſaid Grain &c. is exported in Ships the Property of Perſons in Amity with His Majeſty.

III. And be it Enacted by the Authority aforeſaid, That during the Continuance of this Act, provided the preſent War ſhall ſo long continue, one Moiety of the ſaid reſpective Bounties ſhall be allowed and paid on all the before mentioned Kinds of Grain, ground or unground, when exported in Ships the property of Perſons of any Kingdom or State in Amity with His Majeſty, in like Manner as if exported in *Britiſh* or *Iriſh* Shipping.

The Duties payable on Grain, as aforeſaid, when imported, except from Great Britain, and of Britiſh Growth.

IV. And be it Enacted by the Authority aforeſaid, that the ſeveral Kinds of Grain ground or unground herein before mentioned, which ſhall be imported into any of the Ports of this Kingdom, except from *Great Britain*, and being of *Britiſh* Growth, ſhall pay Duty as follows, that is to ſay, Wheat, Wheat-meal, or Malt made of Wheat, when the Price of the ſame ſhall not exceed Fifty Three Shillings and Four Pence *Engliſh per* Quarter *Engliſh* Exportation Meaſure, at the Port or Place of Importation in this Kingdom, ſhall, if imported from any other Country, pay a Duty of Sixteen Shillings and Eleven Pence and Twelve Twentieths of a Penny *Engliſh*, *per* Quarter *Engliſh* Exportation Meaſure; and Rye, except from *Great Britain*, and being of *Britiſh* Growth, when the Price of the ſame ſhall not exceed Forty Shillings *Engliſh per* Quarter *Engliſh* Exportation Meaſure, ſhall, if imported from any other Country, pay a Duty of Sixteen Shillings

CHAP. XXXVI.

Shillings and Eleven Pence and Eleven Twentieths of a Penny *Engliſh*, *per* Quarter, *Engliſh* Exportation Meaſure; that Barley, Bere, or Bigg, or Malt made thereof, except from *Great Britain*, and being of *Britiſh* Growth, when the Price of Barley, Bere, or Bigg, ſhall not exceed Thirty Two Shillings *Engliſh per* Quarter, *Engliſh* Exportation Meaſure, ſhall, if imported from any other Country, pay a Duty of Sixteen Shillings and Eleven Pence and Eleven Twentieths of a Penny *Engliſh*, *per* Quarter *Engliſh* Exportation Meaſure; and that Oats or Oatmeal, except from *Great Britain*, and being of *Britiſh* Growth, when the Price of Oats ſhall not exceed Sixteen Shillings *per* Quarter *Engliſh* Exportation Meaſure, ſhall pay a Duty of Five Shillings and Ten Pence and Nineteen Twentieths of a Penny *Engliſh per* Quarter, *Engliſh* Exportation Meaſure; and that Peas, except from *Great Britain*, and being of *Britiſh* Growth, when the Price of the ſame ſhall not exceed Forty Shillings *Engliſh per* Quarter, *Engliſh* Exportation Meaſure, ſhall pay a Duty of Sixteen Shillings and Nine Pence and Four Twentieths of a Penny *Engliſh per* Quarter, *Engliſh* Exportation Meaſure; and that Beans, except from *Great Britain*, and being of *Britiſh* Growth, when the Price of the ſame ſhall not exceed Thirty-two Shillings *Engliſh per* Quarter, *Engliſh* Exportation Meaſure, ſhall pay a Duty on Importation into this Kingdom from any other Country, of Sixteen Shillings and Eight Pence, and Fourteen Twentieths of a Penny *Engliſh per* Quarter, *Engliſh* Exportation Meaſure; the Produce of the ſaid Duties to be applied

Said Duties to be applied to pay aforeſaid Bounties.

CHAP. XXXVI.

applied towards the Payment of the Bounties herein before mentioned.

Grand Juries of every County, &c. shall, at Quarter Sessions, enquire and present the Rates and Prices of said Kinds of Grain;

V. And to the End that the Rates and Prices of Grain, ground or unground, may be known and ascertained, for the Guidance and Direction of the Exports and Collector, and other Officer, in receiving the Duties, as well as paying the several Premiums on Exportation as aforesaid: Be it Enacted by the Authority aforesaid, That the Grand Jury of every County, County of a City, and County of a Town, within this Kingdom, at every General Quarter Sessions within this Kingdom, shall enquire upon Oath, and present the true Rates and Prices respectively of all the said Kinds of Grain, ground or unground, within the several Counties, Counties of Cities, and Counties of Towns, at the Times of such Quarter Sessions; which Presentment being confirmed by the Justices of the Peace in open Sessions, is to continue and be deemed and taken as the Estimates and Value of such Grain, ground or unground, in receiving the Duty and paying the Premiums on Exportation, until the next General Quarter Sessions.

deemed the Estimates and Value thereof.

Clerks of the Peace, in Fourteen Days, to transmit to Commissioners of Revenue Copies of Presentments.

VI. Provided always, and be it Enacted by the Authority aforesaid, That the Clerks of the Peace of the said Counties, Counties of Cities, and Counties of Towns respectively, where such Presentments shall be made and confirmed, do, in Fourteen Days after confirming thereof, transmit to the Commissioners of his Majesty's Revenue in *Dublin*, true and exact copies under their Hands and Seals respectively, of such Presentments

CHAP. XXXVI.

Penalty 20*l.*

ſentments from Time to Time; And if any Clerk of the Peace ſhall neglect ſo to do, he ſhall forfeit to His Majeſty, his Heirs and Succeſſors, for every ſuch Neglect, the Sum of Twenty Pounds, being thereof convicted by Indictment at the Aſſizes in the County wherein he is or was Clerk of the Peace at the Time of confirming ſuch Preſentment: Provided always, that if the Grand Jury of any County, County of a City, or County of a Town, ſhall fail to make ſuch Preſentment at every General Quarter Seſſions, or if the Juſtices of the Peace ſhall fail to confirm the ſame in open Court, as herein before directed, then the Prices of all the ſaid Kinds of Grain, ground or unground, ſhall be regulated by the average Prices at which they ſhall reſpectively be ſold at the public Market, at or neareſt to the Port or Place from whence ſuch Grain ſhall be intended to be exported, on the laſt Market Day preceding the ſhipping of ſuch Grain.

If no Preſentment, the Price to be regulated by next Market.

VII. And be it Enacted by the Authority aforeſaid, That, to entitle him and them to receive the ſaid Bounties, every Merchant or other Perſon who ſhall ſhip any of the ſaid Kinds of Grain, ground or unground, with Intent to export the ſame beyond the Seas, ſhall bring, or cauſe to be brought, a Certificate in Writing under his or their Hands, containing the Quantity and Quality of the Grain, ground or unground, ſo ſhipped, to the Collector, or other Perſon or Perſons appointed, or to be appointed, to collect the Duties or Rates ariſing by Cuſtoms within any ſuch Port, and upon Proof made

To entitle to a Bounty, a Certificate of Quality and Quantity of the Grain muſt be brought to Collector.

CHAP. XXXVI.

Make Affidavit,

made of such Certificate, by one or more credible Witness or Witnesses upon Oath (which Oath the said Collector or other Officer is hereby authorized and required to administer) as also annexing an Affidavit of such Certificate, that the said Grain, ground or unground, is shipped with Intent to export the same, and not to reland the same, or any Part thereof, in the Islands of *Guernsey*, *Jersey*, or the Island of *Faro* or *Ferro*, or the *Isle of Man*; which Affidavits shall be sworn before the said Collector or other Officer; and after giving Bond by every such Merchant or other Person in the Penalty of double the Value of such Grain, ground or unground, so shipped, conditioned that the said Grain, ground or unground, (danger of the Seas excepted) shall be exported into Parts beyond the Seas, and not be again landed in this Kingdom of *Ireland*, or the Islands of *Guernsey*, or *Jersey*, or the Island of *Faro* or *Ferro*, or the *Isle of Man*, except in Case the Ship or Ships in which it shall be on board receive Damage, whereby the unlading the same becomes necessary, that in such Case the said Grain, ground or unground, shall be again with all convenient Speed shipped and transported according to the true Intent of this Act; every such Merchant or other Person performing the Requisites aforesaid shall have and receive from the Collector or other Officer of such Port respectively, the Rates, Allowances, Premiums, or Bounties herein before provided.

and give Bond not to land it in Places herein.

VIII. And be it Enacted by the Authority aforesaid, That upon Certificate returned under the

CHAP. XXXVI.

the Common Seal of the Chief Magiſtrate in any Port or Place beyond the Seas, or under the Hands and Seals of two known Merchants of ſuch Port or Place where ſuch Grain, ground or unground, ſhall be landed, that the ſame was there landed, and the Day, Month, or Year of ſo landing the ſame, or upon Proof by one or more credible Witneſs or Witneſſes, upon Oath, to be adminiſtered as aforeſaid, that the ſaid Grain, ground or unground, ſo ſhipped, was then and there landed, or that the ſame was taken by Enemies, or periſhed in the Sea, the Examination and Proof thereof being left to the Judgment of ſuch Collector or Officer; ſuch Proof being made, and Certificate delivered to the Officer who took ſuch Bond as aforeſaid, the ſaid Bond ſhall be delivered to the Exporter, or his or her Order, to be cancelled, without Fee or Reward; and all and every ſuch Sum or Sums of Money as ſhall have been paid by ſuch Collector or Officer in Obedience to this Act, ſhall be accepted of in his Accounts, as ſo much paid to His Majeſty's Uſe, and he be thereof diſcharged accordingly.

The Bond to be cancelled on Proof to Collector of landing ſaid Grain, &c. in any foreign Port or Place.

Money paid by Collector, to be allowed in his Account.

IX. And be it Enacted by the Authority aforeſaid, That from and after the Twenty-ninth Day of *September*, One thouſand ſeven hundred and eighty-two, the following Savings be made in the Bounty on the Inland Carriage of Corn, Meal, Flour, and Malt to *Dublin*, towards the Payment of the Bounties herein before mentioned, (that is to ſay) that during the Continuance of this Act, no Bounty whatever ſhall be payable on any Flour, with reſpect to which the

CHAP. XXXVI.

No Bounty shall be paid on Flour or Malt brought to Dublin by Inland Carriage, except as herein.

Corn Factor, or Person selling the same, and claiming Bounty for it, shall not add to the Oath to be taken before the Paymaster of the Corn Premiums, or his Deputy, "That each and every Hundred of Flour for which the Bounty is claimed, was good merchantable Flour; and that each and every Hundred of said Flour, and not merely the Average thereof, did actually, and *bona fidæ*, sell, without any Practice or Collusion, for the full Sum of Six Shillings an Hundred at the Least;" and that no Person shall be intitled to a Bounty for Carriage of Malt to the City of *Dublin*, unless such Person shall produce a Certificate written upon the back of the Bounty Paper, by which he shall claim such Bounty, signed and sealed by the Owner of the Malt-House wherein said Malt shall have been made, expressing in Words and not in Figures, the Quantity of Malt for which such Bounty shall he claimed.

The Addition to be made to the Oath, on claiming Bounty on the Land Carriage of Malt.

X. And be it Enacted by the Authority aforesaid, That during the Continuance of this act, no Bounty whatever shall be paid on the Land Carriage of Malt to *Dublin*, unless there shall be added to the Oath to be taken before the Paymaster of the Corn Premiums, or his Deputy, by the Person or Persons who shall claim any Premium or Bounty for Malt so brought, the Words following *(videlicit)* "That every Barrel of said Malt of Twelve Stones, measures Four Bushels *Winchester* Measure; as also that each Barrel of the said Malt for which Bounty is so claimed, was good and Merchantable, properly manufactured, well screened and cleaned, and

and that each and every Barrel of ſaid Malt and not merely the Average thereof, did actually and *bone fidæ* ſell, without any Practice or Colluſion, for the full Sum of Seven Shillings by the Barrel, at the Leaſt."

Two Pence only per Hundred Weight every five Miles on Flour, one Penny on Wheat, and Malt two Pence.

XI. And be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, the Bounty payable on the Land Carriage of Flour of Wheat to *Dublin*, ſhall not exceed Two Pence by the Hundred for every Five Miles; and that the Bounty payable on the Land Carriage of Wheat, ſhall not exceed One Penny by the Hundred for every Five Miles; and that the Bounty payable on the Land Carriage of Malt to *Dublin*, ſhall not exceed Two Pence by the Hundred for every Five Miles, during the ſaid Term.

Bounties ſhall be paid proportionably for every Mile.

XII. And Whereas Doubts have been conceived, That the Bounties payable on the Carriage of Corn, Meal, Malt, or Flour to the City of *Dublin*, by Inland Carriage, are payable only for every Space of Five Miles, and not for any Portion or Fraction of Diſtance leſs than Five Miles: and Whereas Doubts have been likewiſe conceived, whether the ſaid Bounties are made payable by Law for any Portion or Fraction of Weight, leſs than the Weights ſeverally ſet forth in the ſeveral Acts granting the ſaid Bounties: Be it declared and Enacted by the Authority aforeſaid, That the ſaid Bounties may be paid Proportionably, for every Mile, and for every Diſtance not leſs than a Mile beyond the Diſtance

CHAP. XXXVI.

from the City of *Dublin*, at which Bounties commence and are made payable by Law; and for any Weight not less than one Stone, whether the same come by Inland Carriage, or by Inland Navigation, or Canal, any thing contained in any Law to the contrary notwithstanding: Provided that nothing herein contained shall extend to lessen the Amount of the Bounties now payable on the Carriage of Corn, Meal, Malt, and Flour, to the City of *Dublin*, by any Inland Canal, but that the Sum or Amount of Bounty payable upon the Carriage of Corn, Meal, Malt, and Flour by Inland Navigation, or Canal, shall be as much as was actually payable for the same on or before the First Day of *August*, One thousand seven hundred and eighty, and shall have no Reference, or be regulated by any Proportion to the Bounties payable on the Inland Carriage of Corn, Meal, Malt, or Flour, by an Act passed in the Nineteenth and Twentieth Years of His Majesty's Reign, intitled, *An Act for the better Regulating the Corn Trade of this Kingdom*; any thing therein or in any other Act contained to the contrary notwithstanding.

And for any Weight, not less than one Stone.

Proviso.

XIII. And be it Enacted by the Authority aforesaid, That the Companies of Subscribers to such Canals may be, and they are hereby impowered to borrow Money for carrying on such Canals for the Purpose aforesaid, at the common legal Interest of this Kingdom, any thing to the contrary notwithstanding.

Subscribers to Canals, impowered to borrow Money.

XIV. And whereas various Frauds have been committed in obtaining the Bounties granted for the

CHAP. XXXVI.

Directions relative to the Certificate, for obtaining the Bounty.

the Inland Carriage of Corn, Meal, Malt, and Flour, to the City of *Dublin*: Be it Enacted by the Authority aforeſaid, That from and after the Twenty-fourth Day of *June*, One thouſand ſeven hundred and eighty-two, in every Certificate required by Law to be given by a Magiſtrate for the Purpoſe of intitling any Perſon to obtain any of the ſaid Bounties, the Quantities of Corn, Meal, Malt, and Flour ſo certified reſpectively, the Name of the Place where the ſame grew or was made, and the Number of *Iriſh* Plantation Miles, ſuch Place is diſtant from the Caſtle of *Dublin*, and the Date of ſuch Certificate ſhall be written at full length in Letters, and not in Figures, and all the ſaid writing ſhall be the Hand writing of the Magiſtrate giving ſuch Certificate; and no Certificate ſo given ſhall intitle or have any Effect towards intitling any Perſon to receive any ſuch Bounty, unleſs the Magiſtrate ſigning the ſame ſhall have entered, tranſmitted, or depoſited a Paper ſigned with his Name, in his own Hand writing, to or with the Pay-maſter of the Corn Premiums for the Time being, or his Deputy, previous to the ſigning of ſuch Certificate, nor unleſs ſuch Certificate be produced to the Pay-maſter of the Corn Premiums, or his Deputy, within ſuch Time after the Date of ſuch Certificate, as ſhall be after the Rate of one Day for every eight Miles diſtant, for which a Bounty ſhall be claimed for the Carriage of the Corn, Meal, Malt, or Flour therein mentioned, and Fourteen Days more; nor unleſs it ſhall appear to the ſaid Pay-maſter or his Deputy, that the Corn, Meal, Malt, or Flour therein mentioned

CHAP. XXXVI.

mentioned shall have been actually brought to the City of *Dublin* within the Time before mentioned: Provided always, that if it shall appear upon Oath to the Satisfaction of the Pay-master or his Deputy, that said Corn, Meal, Malt, or Flour was prevented by unavoidable or unforeseen Accident, from coming within the said Time, the Bounty may be paid, notwithstanding the Certificate be not produced, nor Corn, Meal, Malt, or Flour brought to *Dublin* within the Time appointed as aforesaid.

Upon Oath to satisfaction of Pay-master, the Bounty shall be paid tho' no Certificate produced.

XV. And be it further Enacted by the Authority aforesaid, That no Bounty shall be paid from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, for any Corn, Meal, or Malt brought to the City of *Dublin*, unless the same shall be weighed at some Crane, to be erected or appointed for that Purpose by the Chief Commissioners of His Majesty's Customs or Excise, or any three of them; which Crane or Cranes the said Commissioners, or any three of them, are hereby impowered to erect or appoint, or cause to be erected or appointed in such convenient or fit Place or Places within the City of Dublin, or the Liberties thereof, as they shall think proper; nor unless the Craner's Note, specifying the Weights of such Corn, Meal, or Malt shall be indorsed on the Back of the Affidavit, or on the Back of the Magistrate's Certificate required in such Case; which Note such Craner is hereby directed to give, without Fee or Reward, to the Person or Persons respectively intitled to the same;

Corn, &c. must be weighed, at a Crane for that purpose, Commissioners impowered to erect said Crane where they think proper.

Craner's Note.

ſame; And if any ſuch Craner ſhall refuſe or omit to give ſuch Note, without Delay, to the Perſon or Perſons intitled to the ſame; or ſhall not attend from the Hours of Eight in the Morn until Three in the Afternoon in Winter, and from Seven in the Morn until Seven in the Afternoon in Summer for the Purpoſe; ſuch Craner ſhall for every ſuch Omiſſion, Neglect, or Refuſal, forfeit the Sum of Five Pounds, to be recovered as herein after mentioned.

Penalty on Craner not acting as herein 51.

XVI. And be it further Enacted by the Authority aforeſaid, That a Liſt of all Bounties which ſhall have been paid for the Carriage of Corn, Meal, Malt, and Flour to the City of *Dublin* from each County, ſhall be ſent to the Treaſurer of every ſuch County reſpectively; which Liſt ſhall ſpecify the Names and Reſidence of the ſeveral Owners, the Names of the Magiſtrates certifying, and of the Carriers, togegether with the Quantities of ſuch Corn, Meal, Malt, and Flour, the Place of its Growth or Manufacture, and the Diſtance from His Majeſty's Caſtle of *Dublin*, to the Place where ſuch Corn grew, or Malt, Meal, or Flour was made, and the Date of the Certificate, and Amount of the Bounty claimed or paid; and which Liſt ſhall be ſo ſent by the Pay-maſter (or by the Examiner) of the Corn Premiums, if the ſaid Commiſſioners, or any three of them ſhall direct the Examiner ſo to do, ten Days before each Spring and Summer Aſſizes in every Year, to the Treaſurers of the ſeveral Counties as aforeſaid, to be by them laid before the reſpective Grand

Liſts of Bounties ſent to Treaſurer of each County as herein,

Ten Days before each Aſſizes.

CHAP. XXXVI.

Grand Juries, and afterwards filed and kept open at all Times, without Fee or Reward, for the Inspection of every Person; each such List to contain only the Particulars relating to the Corn, Meal, Malt, or Flour of the Growth or Manufacture of, or carried from, or belonging to some Person within the County to which such List shall be sent as aforesaid.

Affidavit & Certificates to be entered in Books kept at Office of Pay-master.

XVII. And be it further Enacted by the Authority aforesaid, That all Affidavits and Certificates to be tendered to, or made at the Office of the said Pay-master, shall be regularly entered in Books to be kept in the said Office for that Purpose, specifying in distinct Columns the different Matters in said Affidavits and Certificates comprized and mentioned.

Factors to be licenced by said Commissioners and give Security.

XVIII. And be it Enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and eighty-two, no Affidavit, to be made by any Factor, shall intitle any Person to receive the Bounties given by any Act or Acts of Parliament heretofore made in this Kingdom, for the Carriage of Corn, Meal, Malt, or Flour, to the City of *Dublin*, unless such Factor shall be previously licenced as a Factor, by the said Commissioners or any three of them; which Licence the said Commissioners or any three of them, are hereby impowered to grant, and to revoke from Time to Time as they shall think proper; nor unless such Factor shall have given sufficient Security in such Amount as the said Commissioners

miſſioners or any three of them ſhall think proper, for the Juſtice of his Dealings in all Matters relating to the ſaid Bounties; and that he will not knowingly or willingly himſelf commit, or ſuffer to be committed by any Perſon or Perſons acting for or under him, any Fraud or Deceit, whereby any of the ſaid Bounties may be wrongfully claimed or paid; and that he will, as often as thereunto required by the ſaid Commiſſioners or any three of them, return upon Oath to ſaid Commiſſioners, a full and particular Account of all Sales by him made of Corn, Meal, Malt, or Flour, which ſhall have obtained Bounty; ſpecifying the Names of the ſeveral Perſons to whom ſold, the Quantities and reſpective Times of Sale, and ſuch other Particulars relating thereto as the ſaid Chief Commiſſioners or any three of them ſhall require.

Like Affidavits for Malt as for Flour.

XIX. And be it further Enacted by the Authority aforeſaid, That all Factors to whom Malt ſhall be conſigned, ſhall, before any Bounty ſhall be received for the ſame, make like Affidavits, in reſpect thereof, as they are now bound by Law and do in Caſes of Flour.

Caſes where the Affidavit of the Clerk will do inſtead of the Factor's.

XX. And be it Enacted by the Authority aforeſaid, That in Caſe of the Death, Inability by Sickneſs, or neceſſary abſence out of this Kingdom of any Factor of Malt, or Flour, proved to the Satisfaction of the ſaid Commiſſioners or any three of them, the Affidavit of ſuch Factors Clerk ſhall be taken inſtead of the Affidavit of ſuch Factor dying or diſabled by Sickneſs, or

CHAP. XXXVI.

otherwiſe as aforeſaid, and be ſufficient to intitle the Perſon making ſuch Affidavit to receive ſuch Bounty, as effectually as if ſaid Affidavit had been made by ſuch Factor, and the Security given by the ſaid Factor ſhall be equally bound in reſpect thereof, as if the ſame had been made by ſuch Factor.

Juſtice of Peace ſigning blank or falſe Certificate, diſabled, and pay 100 l. to Informer.

XXI. And be it further Enacted by the Authority aforeſaid, That if any Juſtice of the Peace ſhall ſign any Blank Affidavit or Certificate, or ſhall ſign any Affidavit or Certificate knowing the ſame to be falſe, and ſhall thereof be lawfully convicted, ſuch Juſtice of the Peace ſhall, for ever after, be diſabled from acting as a Juſtice of the Peace, and ſhall forfeit the Sum of One Hundred Pounds, to be paid to the Informer.

Penalty on forging Certificate, Affidavit, Craner's Note, &c.

XXII. And be it further Enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall forge, or cauſe to be forged, any Certificate, Affidavit, Craner's Note, or other Matter or Thing directed by this or any Act or Acts heretofore made in this Kingdom, relating to the Inland Carriage of Corn, Meal, Malt, and Flour to the City of *Dublin*, or the Carriage thereof Coaſtways, or by Inland Navigation, for the Purpoſe of obtaining any Bounty given for the Carriage of Corn, Meal, Malt, Flour, or Grain of any Kind, by any Act or Acts of Parliament, or ſhall produce to the ſaid Pay-maſter or his Deputy, any ſuch Certificate, Affidavit, Craner's Note, or other Matter or Thing as aforeſaid, knowing the ſame

to

or ſwearing falſely &c.

to be forged or falſe, with Intent to receive the Benefit of any Bounty granted by any of the ſaid Acts; or ſhall ſwear any Matter or Thing in any Affidavit or Oath, directed by this Act, or any of the before mentioned Acts, or for the Purpoſe aforeſaid, knowing the ſame to be falſe, or ſhall fraudulently ſign, or make uſe of, or aſſume any fictitious or other Name, than his or her own, in any ſuch Affidavit or Oath, he, ſhe, or they, upon Conviction of any of the Offences aforeſaid, ſhall ſuffer ſuch Puniſhment, and be liable to ſuch Penalties and Forfeitures, as are Enacted in and by all or any of the ſaid Acts, againſt Perſons forging any Affidavit or Certificate required by ſaid Acts, or any of them, or ſwearing falſely in any Oath required to be taken purſuant to the ſame, or any of them; And if any Perſon or Perſons ſhall knowingly be aiding or aſſiſting in making, procuring, or obtaining any ſuch forged or falſe Certificate, Affidavit, Craner's Note, or other Matter or Thing as aforeſaid, or ſhall knowingly procure or adviſe any Perſon to ſwear any ſuch falſe Affidavit or Oath, he, ſhe, or they ſhall, upon Conviction thereof, ſuffer ſuch Puniſhment, and be liable to ſuch Penalties and Forfeitures, as Perſons actually forging ſuch Certificate or Craner's Note, or ſwearing ſuch falſe Affidavit, are by this or any other Act made liable to.

How Penalties are recoverable.

XXIII. And be it further Enacted by the Authority aforeſaid, That all Penalties incurred by this Act, unleſs otherwiſe directed thereby, may

CHAP. XXXVI.

be recovered by any Perſon who ſhall ſue for the ſame by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record in *Dublin*, in which no Eſſoign or Wager of Law, or more than one Imparlance ſhall be allowed.

Commiſſioners of Revenue impowered, with approbation of Lord Lieutenant, to appoint Craners & Salaries.

XXIV. And be it Enacted by the Authority aforeſaid, that the Commiſſioners of his Majeſty's Revenue of Cuſtoms and Exciſe, or any three of them, ſhall have power, and they are hereby authorized under their Hands and Seals, with the Conſent and Approbation of the Lord Lieutenant, and other Chief Governor or Governors of this Kingdom for the Time being, to appoint a Craner or Craners; and to appoint and pay ſuch Salary or Salaries for him or them, not exceeding in the whole the Sum of One Hundred Pounds *per Annum*, as they ſhall think proper, and ſhall be approved of by the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being.

Deputy Paymaſter, with two Securities, to enter into Bond of 2000l.

XXV. And be it further Enacted by the Authority aforeſaid, That no Perſon whatſoever ſhall be capable of executing the ſaid Office of Deputy Pay-maſter, before he, with two ſufficient Securities, to be approved by the ſaid Commiſſioners, or any three of them, ſhall have executed a Bond to His Majeſty, in the Penal Sum of Two Thouſand Pounds, conditioned for the due Execution of his ſaid Office, and to account for all ſuch Sums of Money as he ſhall receive by Virtue thereof.

XXV. And

CHAP. XXXVI.

Pay-maſter, Examiner, Clerks and Craners, to obſerve Orders of Commiſſioners, who are impowered to remove them as herein.

XXVI. And be it further Enacted by the Authority aforeſaid, that the Pay-maſter, Deputy Pay-maſter, Examiner, Clerks, and Craners, ſhall obſerve all ſuch Rules, Orders, and Regulations, touching the Management and due Execution of their reſpective Offices, as they ſhall reſpectively receive from Time to Time from the ſaid Commiſſioners of Cuſtom or Exciſe, or any three of them; and that it ſhall and may be lawful to and for the ſaid Commiſſioners, or any three of them, by and with the Conſent and Approbation of the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time being, from Time to Time, to remove any of the ſaid Craners, and to appoint one other Perſon or Perſons in the Place or Stead of ſuch Craner or Craners who ſhall be ſo removed, or whoſe Place ſhall be vacated by Death or otherwiſe; provided that every ſubſequent Appointment to be made of ſuch Craner or Craners, be made with the like Conſent and Approbation of the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom for the Time Being.

XXVII. Whereas the Bounties on the Carriage of Corn, Meal, Malt, and Flour, by Water Coaſtways to the City of *Dublin*, have proved beneficial to Agriculture, and contributed to leſſen the Expence of Bounties on the Inland Carriage thereof: And whereas Doubts have been conceived whether the Regulations and Requiſites Enacted by an Act paſſed in this Kingdom in the Seventeenth

CHAP. XXXVI.

17 & 18, & 19 & 20 Geo. 3.

Continued as herein.

Seventeenth and Eighteenth Years of His present Majesty's Reign, intitled, *An Act for the Encouragement of Tillage, and rendering the Carriage of Corn to the City of* Dublin *less expensive*, extend to or are to be observed in respect of the Bounties, granted by an Act passed in the Nineteenth and Twentieth Years of His present Majesty's Reign, intitled, *An Act to continue and amend an Act passed in the Seventeenth and Eighteenth Years of the Reign of His Present Majesty*, intitled, *An Act for the Encouragement of Tillage, and rendering the Carriage of Corn to the City of* Dublin, *less expensive:* Be it Enacted by the Authority aforesaid, That all and singular the Regulations and Provisions contained in the said Act of the Seventeenth and Eighteenth Years of Your Majesty's Reign, save as the same are varied by the said Act passed in the Nineteenth and Twentieth Years of Your Majesty's Reign, shall continue and be in Force so long as the said last recited Act of the Nineteenth and Twentieth Years of Your Majesty's Reign shall continue; and that they and every of them so varied as aforesaid, shall extend and be construed to extend to all and every the Bounty and Bounties granted by the said Act passed in the Nineteenth and Twentieth Years of Your Majesty's Reign.

This Act to continue to 24 June 1793, & end of the Session.

XXVIII. And be it Enacted by the Authority aforesaid, That this Act shall continue and remain in Force until the Twenty Fourth Day of *June*, One thousand seven hundred and ninety-three, and to the End of the then next Session of Parliament, and no longer.

FINIS.

AN

# ACT

TO

Explain and Amend the Acts for the Encouragement of the Fiſheries of this Kingdom, and for promoting the good Ends propoſed by ſaid Laws.



DUBLIN:

Printed by the Executors of DAVID HAY, Aſſignee of the late BOULTER GRIERSON, Printer to the King's Moſt Excellent Majeſty, 1782.

AN

# ACT

TO

Explain and Amend the Acts for the Encouragement of the Fisheries of this Kingdom, and for promoting the good Ends propos'd by said Laws.



DUBLIN:

Printed by the Executors of DAVID HAY, Assignee of the late Boulter Grierson, Printer to the King's Most Excellent Majesty, 1780.

Anno Regni viceſimo primo & ſecundo

GEORGII III Regis.

AN

# ACT

TO

Explain and amend the Acts for the Encouragement of the Fiſheries of this Kingdom, and for promoting the good Ends propoſed by ſaid Laws.

WHEREAS great national Bounties are granted for the Purpoſe of encouraging the Fiſheries of this Kingdom, but by Experience it has been found that conſiderable Frauds have been practiſed in obtaining the ſame: And whereas a Doubt has been entertained, whether the Commiſſioners of his Majeſty's Revenue are authorized to pay the ſaid Bounties, in Caſes where the Veſſel in the Courſe of her Fiſhing Voyage ſhall founder at Sea, or by Diſtreſs of Weather, be driven on Preamble

Shore and wrecked, by Reason that the Requisites prescribed to be done on the Return of said Vessel after the Fishing Season cannot be complied with: To remove such Doubts, and for the better Encouragement of Persons to engage in said Fisheries, notwithstanding the Risks that may attend the same: Be it Enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, that where any Vessel on her Fishing Voyage shall founder at Sea, or by Distress and Hardship of Weather be forced on Shore and wrecked, or that from unavoidable Misfortunes the Requisites prescribed by the said Acts cannot be performed, it shall and may be lawful for the Commissioners of his Majesty's Revenue, upon satisfactory Proof thereof, to order Payment of the said Bounty to the owners of said Vessels, or in case of their being lost, to the legal Representatives of said Owners.

When Requisites Prescribed by former Acts cannot be performed, Commissioners, on Proof thereof, may pay Bounties.

II. And whereas the principal Season for taking Herrings on the Coast of this Kingdom is during the Months of November and December, in which Months, owing to tempestuous Weather, the Fishermen are frequently prevented from fishing for many Nights in the Week, and as the Law now stands, are prohibited from shooting their Nets on Saturday Night: Therefore

Therefore, be it Enacted by the Authority aforesaid, That from henceforth, it shall and may be lawful for the said Fishermen to shoot their Nets and Fish on every Night in the Week during said Fishing Season on said Coasts; provided the Boats which go out on Saturday Night return into Port early on Sunday Morning.

Lawful to fish every Night during Season; the Boats to return on every Sunday Morning.

III. And whereas, contrary to the intent of said Acts, Bounties have been fraudulently obtained by Persons not resident in this Kingdom, and who therefore cannot be punished for Frauds practised in obtaining said Bounties, or for Offences committed against the Laws made for the Encouragement of the *Irish* Fisheries: Be it Enacted by the Authority aforesaid, That no Bounty shall be paid for, or in respect of any Vessel, the whole of which Vessel shall not be made appear to the Satisfaction of the Commissioners of his Majesty's Revenue, to have been for Six Months before sailing on her Fishing Voyage, really and *bona fide* the Property of One or more Owner or Owners, having their known and settled Place of Residence for them and their Families in this Kingdom Six Months at least before such Time of Sailing, unless it shall appear to said Commissioners, that such Vessel has been built in this Kingdom within the said Time of Six Months by such Owner or Owners resident as aforesaid within this Kingdom.

No Bounty to Persons who do not live in this Kingdom, &c.

IV. And

A Person to be on Board who can keep the Journal.

IV. And whereas many Masters of Fishing Vessels are incapable of writing and keeping Journals: For Remedy whereof, be it Enacted by the Authority aforesaid, That to intitle him to the Bounty, the Owner or Master of every fishing Vessel, as he shall proceed to fish, shall at all such Times have amongst the Number of Hands and Men, by any Law now required, one Person on Board of the Age of Fourteen Years at least, who shall keep the rough Journal of said Vessel, and shall within eight Days Transcribe the same into the fair Journal, to be sworn to and returned by the Master, any Law or Statute to the contrary thereof notwithstanding.

One Shilling and Nine-Pence per Barrel on Red Herrings exported.

Shottin Herrings One Shilling per Barrel.

V. And for the better Encouragement of the Curing of Red Herrings, be it Enacted by the Authority aforesaid, That for every Barrel of full Red Herrings, containing Thirty-two Gallons, which shall be exported from any Port in Ireland by any Person or Persons to any Parts beyond the Seas, there shall be paid One Shilling and Nine-pence; and for every Barrel of Clean Shottin Herrings, containing Thirty-two Gallons, One Shilling, and so in proportion for a smaller Quantity; said Bounty to be paid in like manner, and under the same Regulations, as the Bounties are payable by the Laws now in force, for granting Bounties on the Export of Fish caught on the Coasts of this Kingdom, or within Thirty-five Leagues of the same.

VI. And Whereas, it is necessary, for the better Encouragement of Persons to erect Stores and Buildings for

for the Curing and preſerving the Fiſh, and alſo to build Houſes for accommodating the People employed in ſaid Buſineſs, to give them permanent Tenures in the Grounds on which Buildings neceſſary to Accomodate ſuch People, may be built: And Whereas, ſuch Improvements muſt be of great Benefit to the Eſtates on which they are made: Be it Enacted by the Authority aforeſaid, that it ſhall and may be lawful, to and for all Perſons who are ſeized in Fee Tail, or for Life, with remainder to their Iſſue, of and in any Lands which lie Commodious to the Fiſheries on the Coaſts of *Donegal*, *Sligo*, *Mayo*, County of *Galway*, and County of the Town of *Galway*, to demiſe to any Perſon or Perſons who ſhall covenant and agree within the Space of Five Years, from the Commencement of ſuch Leaſe, to lay out not leſs than Ten Pounds in Buildings on the ſame, any Quantity of Ground not exceeding Five Acres, to any one Perſon, for any Term of Years, or for the Term of three Lives, with Covenant of Renewal for ever, on Payment of half a Year's Rent, by way of Fine, for each Renewal, at the higheſt and beſt Rent that can be gotten for the ſame, without any Fine to be taken for the making ſuch Leaſe: Provided however that ſuch Ground, ſo demiſed, be not more than two Miles diſtant from the Sea Shore, and be not Part or Parcel of the Demeſne uſually held and occupied with the Manſion Houſe of the owner of ſaid Lands.

Five Acres of Ground may be demiſed to Perſons near the Fiſheries, as herein.

Proviſo.

VII. And Provided that ſaid Demiſe be made by Indenture under Hand and Seal and duly executed in the

Further Proviſo.

the Presence of two credible Witnesses, and that the Tenant do execute a Counterpart thereof, in like Manner [under Hand and Seal, in the Presence of two credible Witnesses; and in Case the Lessee or Lessees, or his or their Representatives shall duly fulfil their Covenants for Building, as aforesaid, the Premisses granted and demised by such Lease shall be held and enjoyed by such Tenant, his Heirs and Assigns, according to the Nature of the Tenure, notwithstanding any Limitation in any Will or Settlement restraining such Lessor from making such Lease, as aforesaid.

MVSEVM
BRITAN
NICVM

FINIS.